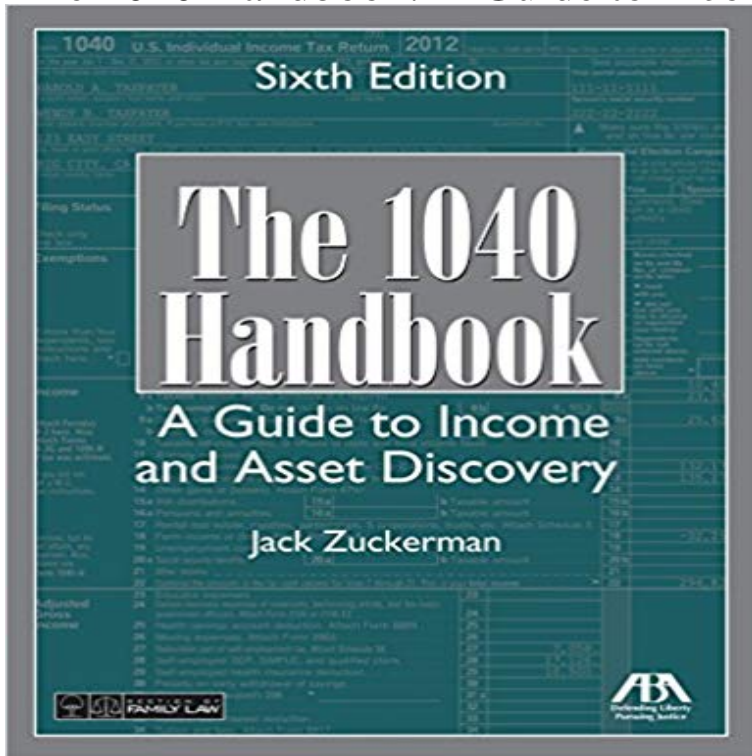


The 1040 Handbook: A Guide to Income and Asset Discovery



This classic reference explains how to use the 1040 return as a discovery tool in divorce cases in practice, not theory. Showing where to start a review of an individual's return and how to discover cash flow, the existence of assets and other valuables, this book provides practical assistance for drafting a detailed and effective discovery plan for assets and income, personal as well as business. Using a hypothetical couple's 2012 tax return, the book provides a line-by-line analysis of the federal tax form and its schedules to suggest appropriate areas of inquiry. It demonstrates what each line reveals about a couple's assets and the income, and notes the clues that should be followed up on, the red flags to watch for, and the indications that additional key documents exist and should be obtained. Individual chapters cover the 1040's most commonly used schedules and forms, providing a clearly written discussion of each along with a sample form. In addition, it offers a wealth of information on identifying income and assets; recognizing assets disguised as deductions; tip-offs to predivorce asset movement; business expenses that may be considered income; items that may be future tax liabilities; retirement accounts; and more.

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