

AGENDA FOR FRIDAY AFTERNOON

GEORGIA CHILD SUPPORT & ALIMONY— NEW TAX LAW'S IMPACT & OTHER CURRENT ISSUES:

Focus on Child Tax Credits, Deductions for Alimony;
New Statute on Multiple Worksheets, Day Care Off Worksheet &
Procedure for Imputing Income

Friday afternoon, August 10, 2018
Richmond Hill City Center, Richmond Hill, GA

The seminar includes 3 hours CLE credit, regular CLE hours.

12:15	<ul style="list-style-type: none">Registration. NOTE: Lunch is not included. Feel free to bring your own. Snacks, coffee, and soft drinks are included.
12:55	<ul style="list-style-type: none">Introductory Comments
1:00	<ul style="list-style-type: none">Changes from the Tax Cuts and Jobs Act of 2017No more personal exemptions; boost in child tax creditsAlimony not deductible by payor if order entered after December 31, 2018.Limits on deductions for state & local taxes (affects alimony strategy)
1:35	<ul style="list-style-type: none">New Treatment of Alimony<ul style="list-style-type: none">New rules take effect for orders entered <u>after</u> December 31, 2018.Cost to payor swings sharply from net percentage below actual gross to percentage above actual paid in after-tax income.Parties and judges need to acknowledge "ability to pay" has changed significantly.Alimony is no longer subsidized by federal tax code. Fewer dollars available for alimony. Final impact is negative on payor AND recipient.
2:15	<ul style="list-style-type: none">Break and Refreshments
2:30	<ul style="list-style-type: none">Underlying facts of child support guidelines as related to child-related tax benefits.What are child-related tax benefits?Child-Related Tax Benefits as a Deviation Factor—Guidance from Other States and the IRSAppellate decision, <i>Blanchard</i>. But if agreement, sharing child tax credits by rotation. <p>Key: Deviation of sharing child tax credit by dollar value and pro-rating.</p>
3:00	<ul style="list-style-type: none">Practical tips: flash drive content, financial affidavit in Excel, PT calculator, Excel deviation calculator, underlying assumptions, other.
3:30	<ul style="list-style-type: none">What does new statute say about multiple worksheets?Multiple worksheets—simplifying the process. Using a checklist to meet procedure.What does appellate opinion imply about multiple worksheets and duty of support?
4:00	<ul style="list-style-type: none">New legislation and moving day care off the worksheet.Enacted legislation: Imputing income; incarceration issues.
4:30	<ul style="list-style-type: none">Adjourn

This agenda is subject to small changes in coverage and timing for each section.

Session 1: REGISTRATION FORM
GA CHILD SUPPORT & ALIMONY—NEW TAX LAW'S IMPACT

Plus Recently Emphasized Issues of Addressing Multiple Worksheets
& Day Care off Worksheet

Friday Afternoon Only, August 10, 2018
Richmond Hill City Center, Richmond Hill, GA
3 hours CLE credit, regular CLE

Sponsored by Rogers Economics, Inc., Peachtree City, GA 30269, RogersEconomics.com

Mail registration form to:

Rogers Economics, Inc., 617 Garamond Place, Peachtree City, GA 30269
or fax or scan and email.

Fax: 404-201-2966. Additional information: 678-364-9105 or RMRogers@mindspring.com.

GEORGIA CHILD SUPPORT GUIDELINES: DEVIATION STRATEGIES-- • Friday afternoon, August 10, 2018, Richmond Hill, Georgia

Registration: 12:15 p.m. Program: 12:55 p.m. – 4:30 p.m.
Reminder—to keep costs down, the seminar starts after lunch which is not included. Refreshments are included.

Name _____

Firm/Company _____

Email: _____

Mailing address: _____

Street address: _____

City: _____

The August 10, 2018 seminar is being held at the Richmond Hill City Center, Richmond Hill, GA—just south of Savannah. Info: Caitlin, 912-445-0043

GA BAR# _____

Office Phone (____) _____

< For registration, confirmation will be by email only.

State ____ Zip _____

Early registration fee: \$145. Late registration fee: \$165.
If you do not need the CLE credits, the seminar fee is \$130.
(GA Bar requires paying a fee for CLE credits). Bar fees are processed in your behalf by Rogers Economics with the Bar.

For those NOT needing CLE credits, the registration fee is reduced \$15 since a fee is not required by the GA Bar.

Early registration due EOD Friday, August 2, 2018.

Seating is limited—sign up early.
Confirmation will be by email.
Please call for confirmation if email is not received.

- I have enclosed a check for the early registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal or Zelle, using RMRogers@mindspring.com as directing where funds will go.
- I have enclosed a check for the late registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal or Zelle, using RMRogers@mindspring.com as directing where funds will go.
- I am unable to attend. Please send written materials. Payment enclosed. Fee for materials only: \$95.00. Written materials are from both Friday and Saturday sessions.

Duplicate registrations may result in multiple charges to your account. A \$15 administrative fee will apply to refunds required because of duplicate registrations.

Cancellation Policy: Cancellations reaching Rogers Economics, Inc. by 5:00 p.m. August 7, 2018 will receive a registration fee refund less a \$15.00 administrative fee. Otherwise the registrant will be considered a "no show" and will not receive a registration fee refund. Program materials will be shipped after the program to every "no show." Designated substitutes may take the place of registrants unable to attend. Notice of the designated substitute should be mailed, faxed, or emailed to Rogers Economics, Inc. prior to the seminar. However, substitutes are accepted at the door.

Session 2: AGENDA FOR SATURDAY AFTERNOON

GEORGIA INCOME SHARES CHILD SUPPORT GUIDELINES DEVIATION STRATEGIES & PRACTICAL APPLICATIONS

**Saturday morning, August 11, 2018
Richmond Hill City Center, Richmond Hill, GA**

The seminar includes 3 hours CLE credit, regular CLE hours.

8:15	<ul style="list-style-type: none"> • Registration. NOTE: Lunch is not included. Snacks are included with the break.
8:55	<ul style="list-style-type: none"> • Introductory Comments
9:00	<ul style="list-style-type: none"> • Broad Deviation Strategies • Mandatory Steps for a Deviation Award—A Minimum Checklist for Deviating • Concepts and Standards for Rebuttal and Deviation • Rebuttable and Irrebuttable Presumptions
9:40	<ul style="list-style-type: none"> • An Easy Start to Understanding Schedule E Calculations: Travel Expenses as a Deviation Factor • Using the Excel Deviation Calculator to Determine the Schedule E Deviation Amount
10:00	<ul style="list-style-type: none"> • Break and Refreshments
10:15	<ul style="list-style-type: none"> • Parenting Time Adjustments: <ul style="list-style-type: none"> ▪ Underlying Facts ▪ Economic Studies on Parenting Time ▪ Georgia Appellate Opinion on Parenting Time Deviation Requirements ▪ Using the Excel Deviation Calculator to Determine the Schedule E Deviation Amount ▪ Comparative parenting time adjustments with other states' formulas
10:40	<ul style="list-style-type: none"> • Life Insurance and Other Health-Related Insurance Premiums as Deviations • High Income Cases on a Needs and Ability to Pay Basis • Day Care Tax Credits
11:05	<ul style="list-style-type: none"> • Getting Yourself Organized for Understanding the Case—Basic Practical Applications • Taking Charge with the Child Support Worksheet and Avoiding Problems
11:25	<ul style="list-style-type: none"> • Imputed income, fringe benefits, and ability to pay • What's new in statute and in appellate opinion on child support • Underlying facts of the guidelines summarized
11:50	<ul style="list-style-type: none"> • Highlights of Special Topics: <ul style="list-style-type: none"> ▪ Agreement by the Parties as a Deviation Factor ▪ Deviating Upon the Oldest Child Reaching Majority—including Georgia Appellate Opinion—clash with new statute? ▪ Child-Related Tax Benefits as a Deviation Factor—Guidance from Other States and the IRS ▪ Modification Requirements and an Increase in Income for Obligor Does Not Preclude Downward Modification—including Georgia Appellate Opinion ▪ Expenses for Special Activities—BCSO Assumptions, Impact on NCP and CP, and Using the Worksheet
12:15	<ul style="list-style-type: none"> • Adjourn

This agenda is subject to small changes in coverage and timing for each section.

Session 2: REGISTRATION FORM GEORGIA CHILD SUPPORT GUIDELINES: DEVIATION STRATEGIES & PRACTICAL APPLICATIONS

Saturday Morning ONLY, August 11
Richmond Hill City Center, Richmond Hill, GA 31324
3 hours CLE credit, regular CLE

Sponsored by Rogers Economics, Inc., Peachtree City, GA 30269, RogersEconomics.com

Mail registration form to:

Rogers Economics, Inc., 617 Garamond Place, Peachtree City, GA 30269
or fax or scan and email.

Fax: 404-201-2966. Additional information: 678-364-9105 or RMRogers@mindspring.com.

**GEORGIA CHILD SUPPORT GUIDELINES: DEVIATION
STRATEGIES AND PRACTICAL APPLICATIONS**
Saturday, August 11, Richmond Hill, Georgia

Registration: 8:10 a.m. Program: 8:55 a.m. – 12:15 p.m.
Breakfast pastries and beverages are being served along with later refreshments.

Name _____

Firm/Company _____

Email: _____

Mailing address: _____

Street address: _____

City: _____

Early registration fee: \$145. Late registration fee: \$165.
If you do not need the CLE credits, the seminar fee is \$125
(late, \$145). (GA Bar requires paying a fee for CLE credits).
Bar fees are processed in your behalf by Rogers Economics
with the Bar.

For those NOT needing CLE credits, the registration fee is
reduced \$15 since a fee is not required by the GA Bar.

- I have enclosed a check for the early registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal or Zelle, using RMRogers@mindspring.com as directing where funds will go.
- I have enclosed a check for the late registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal or Zelle, using RMRogers@mindspring.com as directing where funds will go.
- I am unable to attend. Please send written materials. Payment enclosed. Fee for materials only: \$95.00. Written materials are from both Friday and Saturday sessions.

Duplicate registrations may result in multiple charges to your account. A \$15 administrative fee will apply to refunds required because of duplicate registrations.

Cancellation Policy: Cancellations reaching Rogers Economics, Inc. by 5:00 p.m. August 7, will receive a registration fee refund less a \$15.00 administrative fee. Otherwise the registrant will be considered a "no show" and will not receive a registration fee refund. Program materials will be shipped after the program to every "no show." Designated substitutes may take the place of registrants unable to attend. Notice of the designated substitute should be mailed, faxed, or emailed to Rogers Economics, Inc. prior to the seminar. However, substitutes are accepted at the door.

The August 11, 2018 seminar is being held at the Richmond Hill City Center, Richmond Hill, GA—just south of Savannah. Info: Caitlin, 912-445-0043

GA BAR# _____

Office Phone (____) _____

< For registration confirmation and email notification of seminars, no postcards will be sent.

State _____ Zip _____

Early registration due EOD Friday, August 2, 2018.

Seating is limited—sign up early.
Confirmation will be by email.
Please call for confirmation if email is not received.

**COMBINED REGISTRATION FORM FOR SESSIONS 1 & 2
GEORGIA CHILD SUPPORT GUIDELINES:
DEVIATION STRATEGIES & PRACTICAL APPLICATIONS**

Friday Afternoon AND Saturday Morning with discount, August 10-11

Richmond Hill City Center, Richmond Hill, GA 31324

6 hours CLE credit, regular CLE, for attending both sessions

Sponsored by Rogers Economics, Inc., Peachtree City, GA 30269, RogersEconomics.com

Mail registration form to:

Rogers Economics, Inc., 617 Garamond Place, Peachtree City, GA 30269

or fax or scan and email.

Fax: 404-201-2966. Additional information: 678-364-9105 or RMRogers@mindspring.com.

GEORGIA CHILD SUPPORT GUIDELINES: DEVIATION STRATEGIES AND PRACTICAL APPLICATIONS

Fri.-Sat., Aug. 10-11, Richmond Hill, Georgia

Fri. registration: 12:15 p.m. Program: 12:55 p.m. – 4:30 p.m.

Reminder—to keep costs down, the seminar starts after lunch which is not included. Sat. registration: 8:10 a.m. Program: 8:55 a.m. – 12:15 p.m. Breakfast pastries and beverages included.

Name _____

Firm/Company _____

Email: _____

Mailing address: _____

Street address: _____

City: _____

The August 10-11, 2018 seminar is being held at the Richmond Hill City Center, Richmond Hill, GA—just south of Savannah. Info: Caitlin, 912-445-0043

GA BAR# _____

Office Phone (____) _____

< For registration confirmation and email notification of seminars, no postcards will be sent.

State _____ Zip _____

Early registration fee: \$260. Late registration fee: \$280. If you do not need the CLE credits, the seminar fee is \$230 (late, \$230). (GA Bar requires paying a fee for CLE credits). Bar fees are processed in your behalf by Rogers Economics with the Bar. Discount matches cost saving of one manual used for both sessions. City Center offers no discount.

Early registration due EOD Friday, August 2, 2018.

Seating is limited—sign up early. Confirmation will be by email. Please call for confirmation if email is not received.

For those NOT needing CLE credits, the registration fee is reduced \$30 since a fee is not required by the GA Bar.

- I have enclosed a check for the early registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal, using RMRogers@mindspring.com as directing where funds will go.
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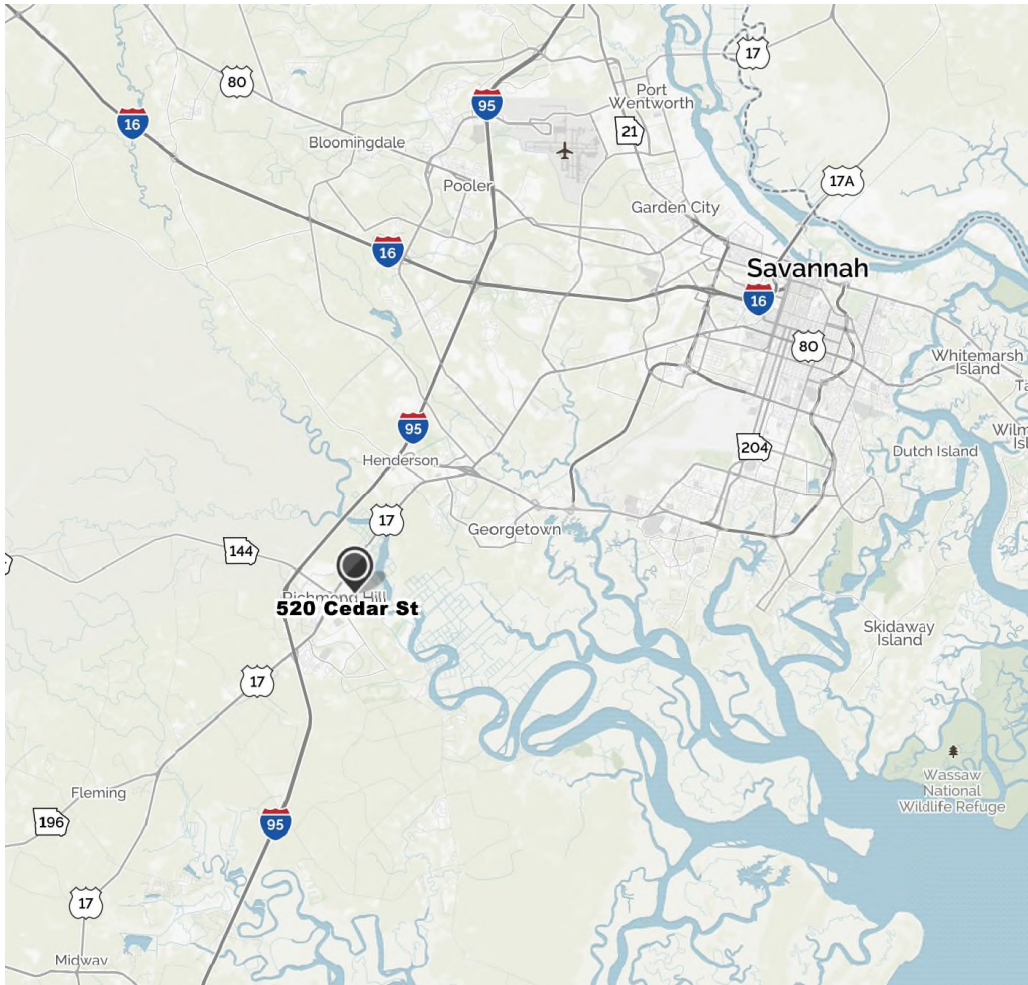
Directions

Richmond Hill City Center
520 Cedar Street
Richmond Hill, GA 31324
912-445-0043
info@richmondhillcitycenter.com

- 1) Take I-95 (South from Savannah or North from Jacksonville).
- 2) Take the GA-144 exit, Exit 90 toward Ft. Stewart/Richmond Hill (about 9.5 miles from Exit 157A on I-95 S). Go 0.2 miles.
- 3) Keep left to take the Ramp toward Richmond Hill. Go 0.0.3 miles.
- 4) Turn left onto GA-144 East/Ford Avenue. Go 1.65 miles.
- 5) Turn left onto Cedar Street.

Cedar Street is just past Edsel Drive.

If you reach Gandy Dancer, you've gone a little too far.
- 6) Proceed to the back of JF Gregory Park.
- 7) Richmond Hill City Center will be on your left.



Map from MapQuest.