

AABY FAMILY LAW



2006 TAX LAW CHANGES

Just when you thought you understood the tax law, they changed it! In 2005, Congress changed the dependency exemption rules for divorcing individuals to permit the noncustodial parent to claim the dependency exemption whether or not the custodial parent signed the IRS Form 8332.

The Gulf Opportunity Zone Act of 2005 repealed that provision retroactively. As a result, in order for the noncustodial parent to claim a dependency exemption for the child, the custodial parent must sign a written declaration (i.e. Form 8332) that such parent will not claim such child for the tax year and that declaration must be attached to the tax return of the noncustodial parent.

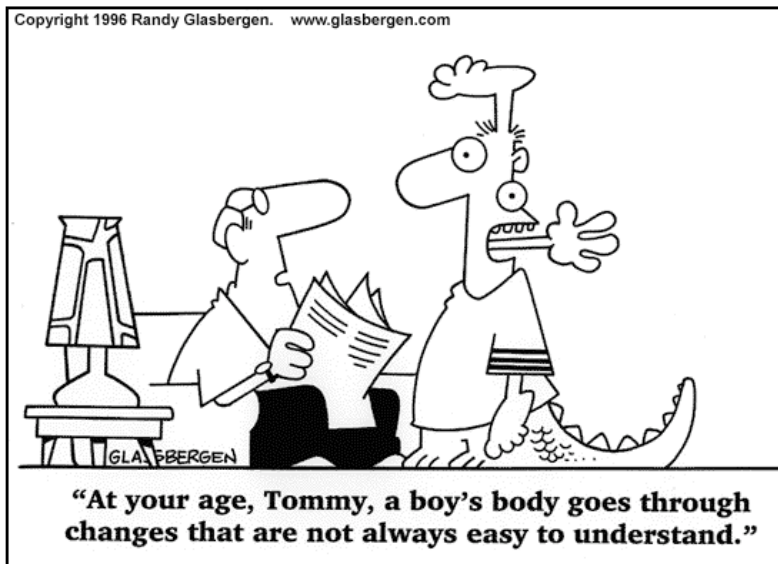
The Gulf Opportunity Zone Act of 2005 also changed the definition of the custodial parent. The custodial parent under section 152(e) is now defined as the parent having custody of the child for the greater portion of the calendar year.

The latest Tax Act reinstated expired deductions for higher education tuition costs, teacher classroom expense, state sales taxes, and credits for HOPE and Lifetime Learning college expenses research expenses, work opportunity and welfare to work credits.

DIVORCE AND YOUR ADOLESCENT

Dr. Judith Wallerstein has studied the effects of divorce on children and their parents for more than thirty years and has earned an international reputation as an expert in this area. She found that normal adolescent development may be threatened by divorce. Instead of being able to move toward independency and separation from parents, adolescents perceive that parents have separated from them. The adults can appear to be consumed with their own problems during this period.

Common concerns expressed by adolescents include lack of effective discipline, lack of parental support in decision making, concerns about parents as sexual beings, and worries about sex and marriage. Adolescents



also may experience a profound sense of loss and anger, conflicts in loyalty toward one or both parents, withdrawal from the home in preference for friends and for some, a failure to cope effectively with the new realities of their home life.

What can a parent do to help their adolescent child?

- ◆ Continue to be a parent to your child rather than trying to turn into a friend. The goal is not to win a popularity contest.

- ♦ Refrain from burdening your adolescent with your problems or using your teen as a confidant. Explain what is happening answer their questions and reassure them.
- ♦ Reduce inter-parental conflict. If possible, cooperatively parent with your child's other parent. Speak positively about your child's other parent in front of the child and do not place the child in the middle. For example, do not use the child to act as a messenger.
- ♦ Allow them to make decisions with you regarding their activities – aim for low parent-child conflict, and strive for organization and predictable routines in your household.
- ♦ Understand that both parents need to participate in important activities like forming morals, helping to solve problems, enforcing consistent discipline and reinforcing appropriate behavior.
- ♦ Plan some fun activities during your parenting time:
 - Go to a movie of their choice
 - Plan and help them cook a meal
 - Take them shopping for a new pair of pants or shirt
 - Encourage them to invite a friend or two over and play cards
 - Take them out to a restaurant of their choice
 - Teach them a new skill such as golf, mechanics or cooking

INTERESTING FACTS

For what experts say is probably the first time, more Americans women are living without a husband than with one, according to a New York Times analysis of census results.

In 2005, 51 percent of women said they were living with a spouse, up from 35 percent in 1950 and 49 percent in 2000.

Coupled with the fact that in 2005 married couples became a minority of all American households for the first time, the trend could ultimately shape social and workplace policies.

PASSPORTS

As of January 23, 2007, the Western Hemisphere Travel Initiative (WHTI) requires any person traveling by air, regardless of age or citizenship, to possess a valid passport when traveling outside the U.S. to and from Canada, Mexico, Central and South America, the Caribbean and Bermuda. Although not yet in place, it is anticipated that as of January 1, 2008, U.S. citizens traveling between the U.S. and Canada, Mexico, Central and South America, the Caribbean and Bermuda by land or sea may be required to present a valid U.S. Passport.

If you have travel plans for your children and do not have a U.S. Passport, you should begin to do the research needed to obtain one. It will take at least six to eight weeks (or more!) to obtain one. For more information on how to obtain a passport, visit

http://travel.state.gov/passport/get/processing/processing_1740.html

The information contained in this newsletter is of a general nature and is not intended to be legal advice regarding your particular situation. Each case is different. If you have any questions about your particular matter, it is always wise to consult an attorney.