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# DIVIDING PENSIONS IN DIVORCE

Pragmatic and Straightforward Fundamentals  
with QPRTs and Personal Loans

THIRD EDITION

CLARENCE M. SULLIVAN  
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# Dividing Pensions In Divorce

**Gary A Shulman, J.D.**



## **Dividing Pensions In Divorce:**

**Dividing Pensions in Divorce** Gary A. Shulman, David I. Kelley, Daniel E. Kelley, 2009-11-20 *Dividing Pensions in Divorce* Negotiating and Drafting Safe Settlements with QDROs and Present Values provides an expert chronological analysis on every important issue regarding Qualified Domestic Relations Orders and present values. Don't lose thousands of dollars in assets by being fooled by incomplete and inaccurate pension present values. *Dividing Pensions in Divorce* will help you understand complex present value issues, draft airtight QDROs that maximize your client's and property rights, and prepare for trial with detailed guidance on a host of commonly litigated issues. And more. Written by Gary Shulman, David Kelley, and Daniel Kelley, nationally recognized pension experts with more than 60 years of combined pension and actuarial experience, *Dividing Pensions in Divorce* delivers proven techniques and strategies the authors have honed in drafting and reviewing over 100,000 QDROs and 80,000 present values. Benefit from their experience with clear, straightforward explanations of over 300 points of law, including disability pensions, the role of Social Security in dividing pensions, survivorship rights, early retirement subsidies, the coverture formula, and more. Winning strategies for complying with even the most complex legal, regulatory, and legislative requirements. State-of-the-art model QDROs you can easily adapt to your own cases. Step-by-step analysis of how a present value is calculated. Case studies, attorney's checklists, and sample questions for opposing experts. And much more. *Dividing Pensions in Divorce* protects you with specific advice organized chronologically from the first client interview through the discovery process and the preparation and drafting of the settlement agreements, QDROs, and present values. The authors provide you with precise language, model forms, and letters, as well as the best and time-tested model QDROs in the business. *Dividing Pensions in Divorce* will give you the confidence to handle any challenging pension issue. It will soon be second nature for you to craft a safe settlement agreement for your client that secures your client's pension benefit entitlements. Argue the major pension and 401(k) issues so that your negotiations are convincing to the other side and the court as reasonable fact and standard-based conclusions. Understand and draft the critical language that should be included in every separation agreement. Demystify the world of QDROs by reviewing the seven essential areas every QDRO must address. And much more. *Dividing Pensions in Divorce* has been updated to include a new discussion of the importance of getting the plan name right in your QDRO. Advice on how to avoid career-tripping mistakes in present values. Help in deciding whether a PBGC, IRC, and 417(e) or other pension present value method is appropriate in your case. New questions and detailed reasoning to challenge both PBGC and IRC and 417(e) present values. New insights and case law into how to fight the double-dipping of pensions. New and 22-25 that presents a discussion on the topic of administrators placing holds on participants' accounts upon receipt of and "Draft and QDROs. Revised model QDROs for defined contribution plans addressing the commencement of benefits for the alternate payee. New tax tables that will enable you to determine the tax implications of dividing a defined benefit or defined contribution plan. A revised discussion on dividing railroad retirement

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## The Enigmatic Realm of **Dividing Pensions In Divorce**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Dividing Pensions In Divorce** a literary masterpiece penned by way of a renowned author, readers attempt a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting affect the hearts and minds of those that partake in its reading experience.

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