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## **Divorce and Taxes**

Course #5610C/QAS5610C

**Exam Packet**



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# **DIVORCE AND TAXES (COURSE #5610C/QAS5610C)**

## **COURSE DESCRIPTION AND INTRODUCTION**

Going through a divorce can be a traumatic and highly emotional experience that also carries some serious tax consequences. This course covers many of these issues, including those associated with alimony and child support, the splitting and transferring of property, changes in filing status, and the impact of community property laws. Uses the text entitled *Divorce and Taxes*. No prerequisites. Course level: Basic. Course #5610C/QAS5610C – 12 CPE hours.

## **LEARNING ASSIGNMENTS and OBJECTIVES**

*As a result of studying each assignment, you should be able to meet the objectives listed below each individual assignment*

<b>ASSIGNMENT</b>	<b>SUBJECT</b>
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<b>1</b>	<b>Introduction to Divorce and Taxes Filing Status Alimony</b>
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Study the course materials from pages 1-1 to 3-23  
Complete the review questions at the end of each chapter  
Answer the final exam questions 1 to 15

**Objectives:**

- To discuss the overall tax issues associated with divorce
- To explain the importance of marital status when choosing an appropriate filing status
- To describe the tax consequences of alimony for the payor and payee

<b>ASSIGNMENT</b>	<b>SUBJECT</b>
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<b>2</b>	<b>Community Property Tax Issues in Property Settlements Child and Dependent Care Expenses</b>
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Study the course materials from pages 4-1 to 6-21  
Complete the review questions at the end of each chapter  
Answer the final exam questions 16 to 37

**Objectives:**

- To describe how community property laws affect how assets will be divided in community property states when a couple divorces
- To explain the tax issues associated with property settlements due to divorce
- To discuss the implications of divorce on the ability to claim child and dependent care tax credits

<b>ASSIGNMENT</b>	<b>SUBJECT</b>
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- |          |  |
|----------|--|
| <b>3</b> | <b>Exemptions for Dependents of Divorced Parents<br/>Innocent Spouse Relief<br/>Divorce and Retirement Benefits<br/>Costs of Getting a Divorce</b> |
|----------|--|

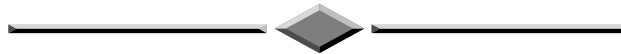
Study the course materials from pages 7-1 to 10-4  
Complete the review questions at the end of each chapter  
Answer the final exam questions 38 to 60

**Objectives:**

- To explain what exemptions for dependents can be claimed by divorced parents
- To identify the various forms of relief that may be available to a spouse or former spouse
- To describe the distribution and tax rules that govern the division of retirement plans associated with divorce
- To identify what fees related to divorce are deductible

**ASSIGNMENT**

- |          |   |
|----------|---|
| <b>4</b> | <b>Complete the Answer Sheet and Course Evaluation and mail to PES for credit</b> |
|----------|---|



**NOTICE**

This course and test have been adapted from materials and information contained in materials entitled *Divorce and Taxes* and any supplemental material provided. This course is sold with the understanding that the publisher is not engaged in rendering legal, accounting, or other professional advice and assumes no liability whatsoever in connection with its use. Since laws are constantly changing, and are subject to differing interpretations, we urge you to do additional research and consult appropriate experts before relying on the information contained in this course to render professional advice.

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## DIVORCE AND TAXES (COURSE #5610C/QAS5610C) – EXAM OUTLINE

**COURSE EXPIRATION DATE:** Per AICPA and NASBA standards, this course must be completed within one year from the date of purchase.

**TEST FORMAT:** The following final exam, consisting of 60 true/false and/or multiple choice questions, is based specifically on the material included in this course. The answer sheet must be completed and returned to PES for CPE certification. You will find the answer sheet at the back of this exam packet so that you may easily remove it and use it while taking your test.

**LICENSE RENEWAL INFORMATION:** The Divorce and Taxes course (#5610C/QAS5610C) qualifies for **12 CPE** hours.

**PROCESSING:** Your exam will be graded promptly. You must score 70% or better to pass. When you pass, your certificate of completion will be mailed. If you do not pass, we will give you a courtesy call to inform you of this and then another answer sheet will be sent to you free of charge.

**GRADING OPTIONS:** Please choose only **one** of the following. There is no additional charge for any of these grading options. Make sure to fill out your answer sheet completely prior to submitting it.

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- **FAX** – Your exam will be graded and you will be contacted either via phone or fax with your results within 4 business hours of receipt. A copy of your graded exam and certificate of completion will be mailed to you the same day we receive it. Your certificate will be dated according to the fax date. If you choose to fax your exam, please do not mail it. Your fax will serve as the original. Please refer to the attached answer sheet for further instructions on fax grading. Fax number (916) 791-4099.



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## DIVORCE AND TAXES (COURSE #5610C/QAS5610C) – FINAL EXAM

The following questions are either true or false and/or multiple choice. Please indicate your choice on the enclosed Answer Sheet.

1. The most desirable filing choice for most people is:
  - a) married filing separately
  - b) married filing jointly
  - c) head of household
  - d) single
2. Under the IRS's "innocent spouse rule," a taxpayer may not be responsible for his or her ex-spouse's failure to pay taxes due while he or she were married and filing joint returns if:
  - a) the taxpayer can prove that he or she did not know his or her spouse was misrepresenting information on their joint return
  - b) the taxpayer can prove he or she had no reason to know that his or her ex-spouse was misrepresenting information on their joint tax return
  - c) the amount of the underpayment was less than \$10,000
  - d) both a and b above
3. The transfer of property from one spouse to another is generally not a taxable event pursuant to:
  - a) Internal Revenue Code § 73
  - b) Internal Revenue Code § 1041
  - c) Internal Revenue Code § 405
  - d) the United States Supreme Court
4. A taxpayer's marital status is determined:
  - a) on the last day of the tax year
  - b) on the first day of the tax year
  - c) based on whichever status the taxpayer held longer during the year
  - d) none of the above
5. Which of the following statements about filing status is most correct:
  - a) a taxpayer's filing status has little effect on his or her tax liability
  - b) only the IRS can determine a taxpayer's filing status
  - c) the filing status of a taxpayer is extremely important
  - d) it is rarely advisable to file a joint tax return
6. If an individual and his or her spouse file separate returns, what income should they each report:
  - a) they should each report only their own income, exemptions, deductions, and credits on their individual tax return
  - b) they should each report their own income as well as that of their spouse
  - c) they should report no income and hope the IRS does not notice
  - d) they can choose whether or not to report only their own income or that of their spouse as well
7. Which of the following is a reason a married taxpayer filing separately will pay more tax than if he or she filed a joint return with his or her spouse:
  - a) the taxpayer's tax rates will increase at income levels that are lower than those for a joint return filer
  - b) the taxpayer's exemption amount for figuring the alternative minimum tax will be half of that allowed a joint return filer
  - c) the taxpayer cannot take the credit for child and dependent care expenses in most cases
  - d) all of the above

8. For a person who qualifies, filing as a "head of household" has the following advantage:
- a) the taxpayer can claim the standard deduction even if his or her spouse files a separate return and itemizes deductions
  - b) the taxpayer's standard deduction is higher than is allowed on a single or married filing separate return
  - c) the taxpayer's tax rate may be lower than it is on a single or married filing separate return
  - d) all of the above
9. When both parents file a separate return claiming a qualifying child for an exemption, which parent will the IRS allow to claim it:
- a) always the mother
  - b) the parent with whom the child lived for the longer period of the year
  - c) the parent with the higher gross income
  - d) the parent with the lower gross income
10. Alimony payments received by a former spouse are:
- a) never included in the payee spouse's gross income
  - b) included in the payee spouse's gross income to the extent the payments constitute more than half of his or her gross income for the year
  - c) includable in the gross income of the payee spouse
  - d) only included in the gross income of the payee spouse if so elected
11. Under what circumstances may a former spouse required to pay alimony deduct those payments from his or her taxes:
- a) only if the payor spouse itemized deductions on his or her tax return
  - b) regardless of whether he or she itemizes his or her deductions
  - c) under no circumstances
  - d) only if agreed by the payee spouse
12. Which of the following is not one of the requirements for payments to a former spouse to be considered alimony:
- a) the payment is in cash
  - b) the payment is less than \$10,000 per month
  - c) the payment is not treated as child support
  - d) the divorce instrument does not designate the payment as something other than alimony
13. Payments to a spouse when the couple is legally separated under a decree of divorce or separate maintenance are not alimony if:
- a) they are members of the same household
  - b) the couple believes there is a chance of reconciliation
  - c) they fail to file a joint tax return
  - d) none of the above
14. Which of the following statements about child support payments is correct:
- a) child support payments are not deductible by the payor
  - b) child support payments are deductible by the payor
  - c) child support payments are not treated as income by the recipient
  - d) both a and c above
15. The "recapture rule" applies when:
- a) the amount of alimony paid exceeds \$10,000 per month
  - b) an individual's alimony payments decrease or terminate during the first three calendar years
  - c) the taxpayer files as head of household
  - d) the recipient of the alimony has an adjusted gross income of less than \$50,000
16. The law in community property states generally creates a presumption that any property acquired during the course of a marriage is:
- a) community property
  - b) community property, but only to the extent that both spouses agree in writing
  - c) the separate property of the acquiring spouse
  - d) none of the above

17. Separate property includes which of the following:

- a) property acquired before marriage
- b) inheritances received during marriage
- c) certain insurance proceeds
- d) all of the above

18. For purposes of determining whether property is separate or community, the date a couple is deemed to have separated is typically:

- a) the date one of the spouses files for divorce
- b) the date one of the spouses tells the other he or she plans on filing for divorce
- c) when either one of the spouses makes a decision that he or she does not intend to resume the marriage, or, based on his or her actions, such an intention can be presumed
- d) when one of the spouses consults with an attorney

19. Which of the following statements about a separate property business is most correct:

- a) a separate property business is never subject to division upon divorce
- b) a separate property business can be subject to division upon divorce if the non-owner spouse worked for the business for at least three years
- c) a separate property business is subject to division upon divorce where the non-owner spouse was busy caring for the owner spouse's children
- d) a separate property business that is improved and grows in value during the course of marriage is subject to being divided upon divorce

20. Which of the following is not a community property state:

- a) New York
- b) Arizona
- c) California
- d) Texas

21. A person's domicile is defined as:

- a) the state he or she prefers to live in for tax purposes
- b) the state in which he or she owns the most property
- c) the permanent legal home that he or she intends to use for an indefinite or unlimited period, and to which, when absent, he or she intends to return
- d) the state in which the person has the most friends

22. Which of the following statements about the division of community property in connection with a divorce is correct:

- a) it results in a tax gain to the spouse receiving the property
- b) it results in a tax loss to the spouse not receiving the property
- c) it does not result in either a gain or a loss
- d) it does not result in a gain or a loss so long as the couple files a joint return in the year of their divorce

23. The § 1041 exclusion does not apply in which of the following situations:

- a) the individual's spouse or former spouse is a nonresident alien
- b) certain transfers in trust
- c) certain stock redemptions
- d) all of the above

24. A transfer of property is deemed to be incident to divorce in which of the following situations:

- a) if the transfer occurs within one year after the date the marriage ends
- b) if the transfer is related to the ending of the marriage
- c) if the couple has assets in excess of \$1 million
- d) either a or b above

25. How is property an individual received from his or her spouse generally treated for federal income tax purposes:

- a) it is treated as income
- b) it is treated as acquired by a gift
- c) it is treated as an inheritance
- d) in whatever way yields the least tax liability

26. What is the basis of property transferred to a spouse pursuant to a divorce:
- the basis of the transferred property in the hands of the transferee is the adjusted basis of such property in the hands of the transferor immediately before the transfer
  - the basis is the fair market value of the property at the time of the transfer
  - the basis of the greater of a and b above
  - the basis of the lesser of a and b above
27. A transfer of property to a spouse or former spouse is not subject to gift tax if it meets which of the following exceptions:
- it is made in settlement of marital support rights
  - it qualifies for the marital deduction
  - it is made under a divorce decree
  - any of the above
28. The maximum amount an individual may exclude from his or her gross income from proceeds received due to the sale or exchange of the individual's home is:
- \$100,000
  - \$250,000
  - \$500,000
  - \$1 million
29. When payments by a former spouse for the maintenance of a home for the other spouse do not qualify as alimony, they may be deductible if they meet the requirements of a:
- child support payment
  - qualified resident interest payment
  - personal residence deduction
  - any of the above
30. To be able to claim the credit for child and dependent care expenses, a taxpayer – whether single, married, or divorced – must file Form 1040 or Form 1040A and meet which of the following tests:
- the care must be for one or more “qualified persons” who are identified on the form used to claim the credit
  - the taxpayer (and his or her spouse, if married) must have earned income during the year
  - the taxpayer must pay child and dependent care expenses so the taxpayer (and his or her spouse, if married) can work or look for work
  - all of the above
31. How long must a child live with a taxpayer during a year to be considered a “qualifying child”:
- at least three months
  - at least more than half of the year
  - only at least as long as he or she lived anywhere else
  - none of the above
32. Even if a taxpayer cannot claim his or her child as a dependent, the child is treated as the taxpayer's qualifying person if:
- the child was under age 13 or was physically or mentally not able to care for himself or herself
  - the taxpayer was the child's custodial parent (the parent with whom the child lived for the greater part of the tax year)
  - the child was in the custody of one or both parents for more than half the year
  - all of the above
33. To qualify for the child care credit, expenses must be work-related. A work-related expense does not include which of the following:
- payments to a childcare center while the parent is at work
  - payments to a nanny in the family's home while the parent is at work
  - payments for a babysitter while the parent is seeing a therapist
  - payments for a babysitter while the parent is on a job interview

34. Expenses a taxpayer pays for household services meet the work-related expense test if:
- they are at least partly for the well-being and protection of a qualifying person
  - they make the taxpayer's life easier
  - they do not exceed \$10,000 per year
  - any of the above
35. A taxpayer's dependent care credit is a percentage of:
- the taxpayer's adjusted gross income
  - the taxpayer's work-related expenses
  - the taxpayer's total household expenses
  - none of the above
36. The amount of work-related expenses a taxpayer uses to figure his or her credit cannot be more than:
- the taxpayer's earned income for the year (if he or she is single at the end of the year)
  - the smaller of the taxpayer's or his or her spouse's earned income for the year (if the taxpayer is married at the end of the year)
  - the taxpayer's adjusted gross income
  - either a or b above
37. What is the dollar limit on the amount of a taxpayer's work-related expenses he or she can use to figure the dependent care credit for one qualifying person:
- \$1,500
  - \$3,000
  - \$9,000
  - \$12,000
38. An individual cannot claim a person as a dependent unless that person is:
- a U.S. citizen, U.S. resident, or a U.S. national for some part of the year
  - a resident of Canada or Mexico for some part of the year
  - a certain adopted child
  - any of the above
39. Which of the following is not one of the tests used to determine if a child is a taxpayer's "qualifying child":
- the relationship test
  - the honesty test
  - the age test
  - the support test
40. For a child to be a "qualifying child" of a taxpayer using the age test, the child must be:
- under age 10 at the end of the year
  - under age 14 at the end of the year
  - under age 17 at the end of the year
  - under age 19 at the end of the year
41. How much of a person's support must a taxpayer provide in order to claim that person as a qualifying relative:
- at least 25 percent of the person's total support during the calendar year
  - more than anyone else during the calendar year
  - more than half of the person's total support during the calendar year
  - at least 75 percent of the person's total support during the calendar year
42. Which of the following requirements must be met for an applicant to qualify for innocent spouse relief:
- the applicant filed a joint return which has an understatement of tax due to erroneous items of his or her spouse or former spouse
  - the applicant establishes that at the time he or she signed the joint return the applicant did not know, and had no reason to know, that there was an understatement of tax
  - taking into account all the facts and circumstances, it would be unfair to hold the applicant liable for the understatement of tax
  - all of the above
43. Taxpayers who do not qualify for innocent spouse relief may seek relief using which other theory:
- equitable relief
  - relief by separation of liability
  - transparent taxpayer relief
  - either a or b above

44. What form must be filed for a taxpayer seeking innocent spouse relief:

- a) Form 8857
- b) Form 1504
- c) Form 1295
- d) Form 9946

45. When should a taxpayer seeking innocent spouse relief file his or her request with the IRS:

- a) as soon as the taxpayer becomes aware of a tax liability for which he or she believes only his or her spouse or former spouse should be held liable
- b) within 30 days of the date the original joint return is filed
- c) only after requesting the other spouse to pay the understatement
- d) any of the above

46. In which of the following situations is an individual not entitled to innocent spouse relief:

- a) in any tax year in which the individual entered into an offer in compromise with the IRS
- b) in any tax year in which the individual entered into a closing agreement with the IRS that disposed of the same liability for which he or she wants to seek relief
- c) in any tax year in which the individual's AGI exceeded \$100,000
- d) either a or b above

47. A request for innocent spouse relief will not be granted if the IRS proves that:

- a) the applicant for relief and his or her spouse (or former spouse) transferred property to one another as part of a fraudulent scheme
- b) the applicant had gross income in excess of \$100,000 in the year for which relief is being sought
- c) the applicant cheated on his or her spouse
- d) any of the above

48. The IRS will consider a number of factors in determining whether to hold a spouse responsible for an understatement on a joint return, including which of the following:

- a) whether the individual received a "significant benefit," either directly or indirectly, from the understatement
- b) whether the spouse or former spouse deserted the individual
- c) whether the individual or his or her spouse have been divorced or separated
- d) all of the above

49. To request relief by separation of liability, an individual must have filed a joint return and meet which of the following requirements at the time he or she filed Form 8857:

- a) the individual is no longer married to, or legally separated from, the spouse with whom he or she filed the joint return for which he or she is requesting relief (under this rule, an individual is considered no longer married if he or she is widowed)
- b) the individual was not a member of the same household as the spouse with whom he or she filed the joint return with the 12-month period ending on the date he or she filed Form 8857
- c) either a or b above
- d) none of the above

50. Which of the following is not a requirement for a spouse to seek equitable relief:

- a) he or she also qualified for innocent spouse relief
- b) the individual and his or her spouse did not transfer assets to one another as part of a fraudulent scheme
- c) he or she did not qualify for innocent spouse relief
- d) he or she did not qualify for relief by separation of liability

51. Distributions from an individual retirement account are:

- a) generally not taxable
- b) generally taxable to the owner of the account
- c) generally taxable only if the owner of the account is less than 75 years old
- d) generally taxable to the extent the owner's adjusted gross income exceeds \$100,000

52. What are the tax benefits of a Qualified Domestic Relations Order:

- a) there are none
- b) it protects funds in certain retirement programs transferred pursuant to a divorce from taxation
- c) it limits a stepped up basis for certain assets
- d) it reduces the risk of an IRS audit

53. A domestic relations order:

- a) is a judgment, decree, or order (including the approval of a property settlement)
- b) is made pursuant to a state domestic relations law (including community property law)
- c) relates to the provision of child support, alimony payments, or marital property rights for the benefit of a spouse, former spouse, child, or other dependent of a participant
- d) all of the above

54. What agency has authority to issue a qualified domestic relations order:

- a) only federal courts
- b) the Internal Revenue Service
- c) any state agency with the authority to issue judgments, decrees, or orders under the state's domestic relations laws
- d) any of the above

55. To be valid, a Qualified Domestic Relations Order must contain which of the following information:

- a) the name and last known mailing address of the participant and each alternate payee
- b) the name of each plan to which the order applies
- c) the dollar amount or percentage (or the method of determining the amount or percentage) of the benefit to be paid to the alternate payee
- d) all of the above

56. Under what circumstances can social security benefits be divided in the event of a divorce:

- a) only when one spouse is entirely dependent on the other for his or her support
- b) they cannot be split as part of a divorce settlement
- c) only when approved in writing by the Social Security Administration
- d) only when agreed in writing by both parties

57. A divorced spouse can receive benefits on a former husband's or wife's social security record if the marriage lasted at least how long:

- a) 5 years
- b) 10 years
- c) 15 years
- d) 35 years

58. Under what circumstances can a "surviving divorced spouse" be entitled to benefits on a deceased worker's social security record:

- a) if the person is unmarried
- b) if the person is over age 60 or over age 50 and disabled
- c) if the worker died fully insured
- d) if all of the above are true

59. Which of the following costs associated with a divorce may be tax deductible:

- a) court costs associated with getting a divorce
- b) legal fees paid for tax advice in connection with a divorce
- c) legal fees to get alimony
- d) both b and c above

60. Which of the following expenses associated with a divorce are not deductible:

- a) the costs of personal advice or counseling
- b) certain legal fees paid specifically for a property settlement
- c) legal costs paid to protect income-producing property
- d) all of the above

***Congratulations –  
you've completed the exam!***

## DIVORCE AND TAXES #5610C/QAS5610C (12 CPE hours) – ANSWER SHEET (3/10)

**Important Note: For certification, this answer sheet must be completed and submitted to PES for grading within one year from the date of purchase. Please use black ink and print for quicker processing – thank you.**

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***PLEASE INDICATE YOUR ANSWER BY FILLING IN THE APPROPRIATE CIRCLE***

	A	B	C	D		A	B	C	D		A	B	C	D
1.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	21.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	41.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	22.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	42.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	23.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	43.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	24.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	44.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	25.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	45.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	26.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	46.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	27.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	47.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	28.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	48.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	29.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	49.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	30.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	50.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	31.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	51.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	32.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	52.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	33.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	53.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	34.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	54.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	35.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	55.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	36.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	56.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	37.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	57.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	38.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	58.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	39.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	59.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	40.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	60.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Please complete the attached course evaluation – your opinion is extremely valuable.**

***Divorce and Taxes #5610C/QAS5610C - Course Evaluation***

***Rate on a scale of 1-10 with 1 being poor and 10 being excellent.***

1. The course met the course objectives described in the promotional material. \_\_\_\_\_
2. The course was up to date, held my interest, was timely, and effective. \_\_\_\_\_
3. The course materials were understandable, valuable, and suitable for a correspondence course. \_\_\_\_\_
4. The amount of advance knowledge and stated prerequisites were appropriate. \_\_\_\_\_
5. The completion time was appropriate for the number of credits allowed. \_\_\_\_\_
6. The course met my professional education needs. \_\_\_\_\_

***Please answer the following questions – mark/rate any and all that may apply***

1. How would you rate PES's ☐ order desk \_\_\_\_\_  
☐ customer service \_\_\_\_\_
2. What can PES do to keep you as a valued customer?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
3. Any other comments regarding this course or our company would be appreciated.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
4. What other courses/subjects would you like to see PES offer in the future?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**Mail to: Professional Education Services, LP**  
**4208 Douglas Blvd., Ste 50, Granite Bay, CA 95746**