



Show me the money!



Imputing Income in Family Cases

*Stacie Glazman, LL.B., CBV, C.S
& Sharon Griffin, CPA, CA-IFA*

Wednesday, November 21, 2018

Live webinar with chat

*includes 60 day replay**

9:00 am – 10:30 am (Pacific)

10:00 am – 11:30 am (Mountain)

11:00 am – 12:30 pm (Central)

12:00 pm – 1:30 pm (Eastern)

1:00 pm – 2:30 pm (Atlantic)

**This program features real-time audio of the presenter with synchronized presentation slides, and a chat feature that allows for live Q & A. SK attendees please verify whether you align with Central (MB) or Mountain (AB) time based on season and location.*

WHO SHOULD ATTEND

This course is designed for family law lawyers, general practitioners, and legal support staff. It may also benefit accountants and business valuation experts.

ABOUT THE PROGRAM

Child and spousal support are cornerstones of most family law files. Where the payor spouse hides, underreports, or manipulates information related to income, a court may impute income. Whether you are acting for the payor or the recipient of support payments, understanding the benefits, roadblocks, and costs challenges of imputing income is critical. This new, 90 minute webinar provides an easy way for legal practitioners to stay up to date on this important topic. Experienced family law lawyer and Chartered Business Valuator Stacie Glazman and seasoned accountant Sharon Griffin will address key resources and evidence needed to properly calculate imputed income, and offer insight on when to move forward with convincing a judge to impute income, and how to contest claims of imputed income. Among other things, you'll learn:

- What earning patterns and history can be used to support imputing income
- How to identify red flags of undeclared income in tax returns and financial statements
- Key documentation needed for income analysis
- How to analyze evidence of lifestyle to support an imputation of income

To impute income or not? That is the question. Join us to take a closer look at when and how to pursue imputation of income in family law cases.

SCHEDULE (Eastern)

12:00 pm - 1:30 pm

Welcome and Opening Remarks

When is it appropriate to impute income?

Sources of earned v. unearned income

Imputing income due to unreasonable deduction of expenses

Tips: Where to look for additional/cash income

Evidence and documentation necessary to calculate imputed income

The role of the expert in income determination cases

Program Wrap-Up and Evaluation

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MEET YOUR PRESENTERS

Sharon Griffin, CPA, CA-IFA is principal of Sharon L. Griffin Professional Corporation (Calgary, AB). For the past several years Sharon has focused her practice on family law matters, providing financial analysis and other forensic accounting support on various issues including child and spousal support, property division, and asset tracing. As a recognized authority in family law, Sharon has provided expert evidence in court as well as in mediation and arbitration. She also has extensive experience in forensic accounting including litigation support, loss quantification, and the investigation of numerous allegations of fraud and other forms of corruption. Sharon is an accomplished speaker and presents on a number of important family law topics for a variety of legal and accounting organizations. She has also published a number of articles on forensic accounting.



Stacie Glazman, LL.B., LL.M., CBV, C.S. is the only litigation lawyer in Canada who is also a Chartered Business Valuator. She is certified as a Specialist in Family Law by the Law Society of Ontario. She is a sole practitioner through Stacie R. Glazman Professional Corporation (Toronto, ON), with a focus on family law cases involving complex financial issues. She is also the President of Synergy Valuations Inc. and has prepared numerous reports on valuation of private businesses tracing issues, and income analysis. Stacie has been qualified as an expert in the Ontario Superior Court of Justice and has testified in court and in arbitrations in both Ontario and in Alberta. She is widely published on issues of family law and valuation matters, and she frequently presents to judges, and to lawyers and accounting professionals through leading professional and regulatory associations.



ON: This program contains 1.5 Substantive hours. **NB:** CPD application is pending.

SK & BC: This program has been approved for 1.5 CPD hours.

Lawyers in other mandatory CPD jurisdictions may count their attendance towards their CPD requirement/plan.

Seminar Partners is an Accredited Provider of Professionalism Content by the Law Society of Ontario and a pre-approved CPD Provider of the Law Society of British Columbia.

✓ Yes, I want to attend **Imputing Income in Family Cases** with *Stacie Glazman & Sharon Griffin* **Wednesday, November 21, 2018 • Live webinar (slides and audio) with chat and 60 day replay***

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* Materials will be distributed electronically in advance. Live webinars feature real-time audio of the presenter with synchronized presentation slides, and a chat feature that allows for live questions and verbal responses by the presenter. The recording of the webinar is available for 60 days.

REGISTRATION FEE:

On or before October 26, 2018: \$140.00 + \$18.20 (13%) HST* = \$158.20 - Save \$25.00

After October 26, 2018: \$165.00 + \$21.45 (13%) HST* = \$186.45

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