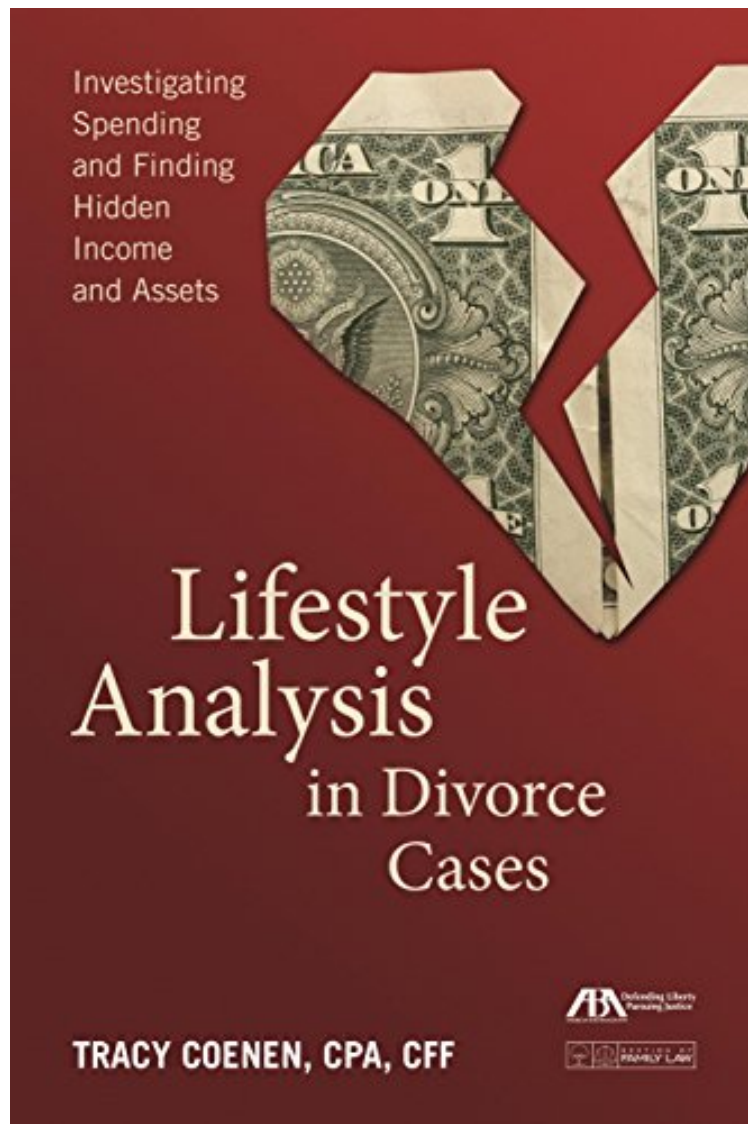


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Lifestyle Analysis in Divorce Cases: Investigating Spending and Finding Hidden Income and Assets

Tracy Coenen

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With cases often involving complex financial matters, a financial expert or forensic accountant can play an integral part in a divorce case. One of the most important tools they can use is a lifestyle analysis, a component being employed in an increasing number of divorces. As described in *Lifestyle Analysis in Divorce Cases*, this analysis is the process of tabulating and analyzing the income and expenses of the parties, and to confirm or refute income claims made by the spouse. A lifestyle analysis is then used to determine the standard of living of the parties, which will influence important support calculations and often property division, and help form the basis for calculating the level of support necessary for the spouse to maintain a similar lifestyle after divorce. Additionally, lifestyle analysis can uncover hidden sources of income and be used to evaluate the finances of each party in a prenuptial agreement. Author Tracy Coenen discusses these subjects in a manner that is logical and easy to understand, bringing clarity to a topic that can be confusing for attorneys, judges, and juries who often lack an accounting or finance background. The book begins with the critical factors to use in analyzing a couple's standard of living, followed by a discussion about the various types of income and why they should be either included or excluded from calculations in a family law case. To help an attorney determine whether a lifestyle analysis is necessary for a particular case, the author discusses the numerous red flags that may indicate hidden income or assets or other financial irregularities, including sources for obtaining information, the documents needed for a lifestyle analysis and a strategy for gathering and managing these documents, and discovery from the perspective of the financial expert. Additional chapters focus on key elements included in a lifestyle analysis, including: Analyzing historical spending, Locating hidden assets, Business lifestyle analysis, Reporting and testifying. Appendices include a financial discovery checklist, sample Form 1040 and Schedule A, and a sample net worth analysis.

About the Author Tracy Coenen, CPA, CFF, is a forensic accountant and fraud investigator with Sequence, Inc. in Milwaukee and Chicago, investigating embezzlement, financial statement fraud, securities fraud, Ponzi schemes, divorce, white collar criminal defense, insurance fraud, and civil litigation matters.