

# Preparing a Persuasive Case Information Statement in Alimony, Child Support and Equitable Distribution Cases – The Tips You Should Know

By: Jan L. Bernstein, Esq. and Melody M. Lins, Esq.

Preparing a Case Information Statement (“CIS”) is often one of the most overwhelming and time-consuming tasks parties experience at the outset of their divorce matter. Nevertheless, it is an essential document that serves as the cornerstone of a divorce proceeding especially in contested family actions in which there is any issue as to child support, alimony or equitable distribution. A well-drafted CIS is especially important since it can ultimately impact how assets are divided and how much alimony and/or child support is awarded by a court. The CIS is signed by you under oath as to its truth. Therefore, it can be used as a litigation tool later in the case.

Pursuant to the New Jersey Court Rules, a CIS must be filed with the court and served on the adversary within 20 days after the filing of an Answer to a Complaint for Divorce or at any other time designated by the court. The format to be followed in completing a CIS is highly specific. Click on the following link to access the CIS form prescribed by Appendix V of the Court Rules <https://www.gannlaw.com/courtrules/appendix/App-05.pdf>.

## **A CIS is broken down into 7 parts as follows:**

1. Part A – Case Information
2. Part B – Miscellaneous Information
3. Part C – Income Information
4. Part D – Monthly Expenses
5. Part E – Balance Sheet of All Family Assets and Liabilities
6. Part F – Statement of Special Problems
7. Part G – Required Attachments

## **In preparing Part A, a party should:**

1. Include relevant information such as the date of marriage, date of Complaint and date of separation. These dates are important as they may impact how marital assets will be divided between the parties.
2. Identify the issues in dispute, some of which may be unique to your marriage, such as drug and/or alcohol abuse by a spouse or dissipation of marital assets etc., and then cross check these issues to ensure they are in your Complaint or Counterclaim for Divorce.



**Jan L. Bernstein, Esq.**

*Ms. Bernstein is a Member of Sills Cummis & Gross and chairs the Firm's Family Law Practice Group. She can be reached at [jbernstein@sillscummis.com](mailto:jbernstein@sillscummis.com) or (973) 643-5866.*

**Sills Cummis & Gross P.C.**

*The views and opinions expressed in this article are those of the authors and do not necessarily reflect those of Sills Cummis & Gross. Copyright © 2018 Sills Cummis & Gross P.C. All rights reserved.*

### In preparing Part B, a party should:

1. Highlight for the court any prior/pending family actions involving support, custody or domestic violence. Understanding your family's history is very important to the court, and helps to paint the picture you want the court to see.
2. Provide information relating to a party's employment and insurance coverage. The law requires each party to maintain the status quo with all insurance pending a divorce. Therefore, all insurance pre-existing a Complaint For Divorce must be continued during the divorce.

### In preparing Part C, a party should:

1. Use income documents such as paystubs, W-2s and tax returns to calculate the prior year's income; present earned income and expenses; and current year-to-date earned and unearned income from all sources. These figures and their accuracy play a very important role in establishing a party's need for and/or ability to pay alimony and/or child support in applicable cases.
2. Include all information pertaining to a party's income including but not limited to: annual salary, raises, bonuses, commissions, perquisites, other cash or non-cash compensation (including distributions, stock options, restricted stock, and deferred compensation). Be careful to include all income whether currently taxable or not. Significant executive compensation may include assets and income that do not currently appear on a tax return or paystub. Additionally, it should be noted in the CIS if a party receives unemployment, disability and/or social security benefits or if he or she pays or receives any alimony or child support. All of this information, and the manner in which it is disclosed, will help to develop your position on alimony and/or child support (either as a payor or a recipient) and help the court to better understand you and your family's finances and sources of income.

### In preparing Part D, a party should:

1. Consider the monthly expenses incurred as it pertains to three major categories including Shelter, Transportation and Personal expenditures. These categories are also known as "Schedule A, B and C" expenses. In cases where alimony and/or child support are an issue, this section of your CIS will be key to establishing the "marital standard of living." Part D is absolutely critical to laying the groundwork for your positions on alimony and child support.
2. Itemize expenses pertaining to these three categories in as much detail as possible so as not to overlook important costs such as the maintenance and repairs of a home or apartment; the cost of commuting expenses and/or child day-care expenses, to name only a few.
3. Be aware that there are two columns in Part D, one for "Joint" expenses and the other for "Current" expenses. The "Joint" column should represent your marital standard of living. In deciding how best to represent this lifestyle, you should discuss with your attorney which years should be analyzed. Factors such as repeating versus one-time expenses in different years and the legal positions you intend to take on alimony and child support will help you make this decision strategically. Discuss with your attorney whether the expenses of your children or even your spouse should be separated from the total expenses, again depending on your personal and legal issues. The "Current" expense column should be used if you are separated from your spouse. Importantly, be aware that the support you pay/receive during a separation may set an important precedent for future financial decisions by the court.

4. Retain a forensic accountant to perform a lifestyle analysis on your behalf if you are unable/unsure of how to complete Part D, or if you and your spouse have significantly divergent accounts of your marital standard of living.

#### **In preparing Part E, a party should:**

1. Gather documents as of the date of Complaint for Divorce related to all family assets and liabilities such statements pertaining to mortgage(s); checking/saving account(s); IRAs; stocks and bonds; and revolving charges such as credit cards and/or student loans.
2. Specifically note what assets, if any, should be exempt, or partially exempt. Were assets acquired prior to the marriage or via inheritance? Often, retirement assets are partially exempt and should be noted as such. This is especially important in helping the court determine what assets may not be subject to equitable distribution.

#### **In preparing Part F, a party should:**

1. Provide an explanation of any special problems affecting your divorce matter. This may include a complex valuation problem as it pertains to a closely held business or unique medical problems and/or disabilities of a family member.

#### **Lastly, in preparing Part G, a party should not forget to attach the following to their CIS:**

1. The most recent federal and state income tax returns with all schedules and attachments;
2. The last calendar year's W-2 statements, 1099's, and/or K-1 statements;
3. The three most recent pay stubs;
4. A list of all prior/pending family actions involving support, custody or domestic violence; and
5. Any agreements between the parties (such a pre- or post-nuptial agreements).

Preparing a detailed and personally tailored CIS is key to painting an accurate picture of your finances to the court. While it may appear that the CIS is just a form to be completed, nothing could be farther from the truth. It can be an important advocacy piece reflecting information about your lifestyle that will set the stage for your future legal positions. It is a document the court will constantly circle back to throughout your divorce proceeding, including during mediation and/or trial. Therefore, completing it in a thorough and truthful manner is extremely important. Consulting with an experienced family law attorney with knowledge of the complex financial issues that may arise in your divorce proceeding **should** be done at the outset of your case to ensure potential issues such as child support, alimony or equitable distribution are strategically considered prior to preparing your CIS.