

FLS Data Entry to get FL 142 Schedule of Assets & Debts or FL 160 Property Declarations

| FLS Cat # | FLS Category Description (use drop downs) | SA&D Cat # | SA&D Category Description | Notes Put all additional information (statement dates, for example) in FLS footnotes. Use footnotes liberally. |
|-----------|---|------------|---------------------------|--|
| 1 | Real property | 1 | Real property | Real property. Can list FC 2640 Credits against the asset as a 2 nd note or separate line item. Include Timeshares |
| 4 | Pers.& vehicles | 2 | Furniture | Can use this FLS category for all non liquid assets to be awarded to one party or the other rather than divided in kind. I add 4 more line items for Other CP misc Household with H, Other CP misc Household with W, SP Household with H, SP Household with W. |
| 4 | Pers.& vehicles | 3 | Art / collectibles | Also jewelry, guns, etc. etc. Use drop downs. |
| 4 | Pers.& vehicles | 4 | Vehicles | Private Pty KBB value unless special circs |
| 2 | Invest & Chkg** | 5 | Svgs Accts | Note DOS & current balances |
| 2 | Invest & Chkg | 6 | Checking Accts | Note DOS & current balances |
| 2 | Invest & Chkg | 7 | Credit Union Accts | Note DOS & current balances |
| 2 | Invest & Chkg | 8 | Cash | State location(s). |
| 2 | Invest & Chkg | 9 | Tax Refund | State tax year(s) and disposition (split?, who kept?) |
| 6 | Life Ins | 10 | Cash value Life Ins | Include term insurance either here at \$0 or TBD cash value (<i>Burwell</i>), or in SAD #16 Other. |
| 2 | Invest & Chkg | 11 | Stocks bonds, | Non-retirement investments |
| 8 | Defined Benefit Plan | 12 | Pension | Defined benefit plans |
| 5 | IRA & 401(k) | 13 | IRA & Profit sharing | Includes all defined contribution plans (401, 403, 457, ESPs etc). |
| 2 | Invest & Chkg | 14 | Accts Rcvbl | Details include last pmnt date to check stat of limits. |
| 7 | Business | 15 | Business Int | P'ships, Sole Props, ints in others. |
| 4 | Pers.& vehicles | 16 | Other Assets | Any asset or claim which doesn't fit elsewhere goes here. |
| 3 | Debts | 19 | Student Loans | (SA&D 17 & 18 are for totals) |
| 3 | Debts | 20 | Taxes | Tax arrearages, or currently due estimates |
| 3 | Debts | 21 | Support Arrgs | |
| 3 | Debts | 22 | Unsec Loans | Note DOS & current balances, atty fee loans? |
| 3 | Debts | 23 | Credit cards | Note DOS & current balances |
| 3 | Debts | 24 | Other debt | Note DOS & current balances |

** Credits and reimbursements as follows

#2 Invest & Checking for full *Watts* Fair Rental Value to charge spouse who occupied / used CP. This will have a 50% net impact on equalizing payment. Footnote rental rate and # of months for easy updating as necessary. ALSO LIST Section 2640 Sep Prop reimbursement here as a separate line item IF already shown in the asset's line, AND Separatizer is not going to keep the item. Otherwise, the FC 2640 credit reduces marital equity without actually getting reimbursed. When in doubt list it.

3 Debts for *Epstein* credits Reimbursement for payment of CP debts from SP, or SP debt of one party by the other party. If SP to SP, footnote and check SP box in More Information.

If no assets / debts exist in a SA&D category, best practice to add a line item called None exist or None known at this time with the appropriate drop down to memorialize on the SA&D, so it is clear that this category was considered.