

Again, if you are not certain you can put down that you are not certain and indicate how you arrived at that, but it is important to do a footnote or an asterisk. If you are valuation a stock or a 401k, you want to indicate the date that you are using for that valuation and down the road make sure that you would obtain an appraisal to end up figuring out the exact amount.

Leaving things out is a big issue for the court. Every account even if it has very small or nominal must be disclosed. The other side can end up saying that you are intentionally trying to hide assets; which can be more problematic for you, then if you list it and say that it has nominal amount in it or \$5.00 in it or whatever it may be.

The full disclosure is the key on the financial statement.