

LIST OF HYPOTHETICAL CITATIONS FOR PRESENTATION:

Income Determination—Advanced

Hypo 1:

1. IRC section 8332
2. IRC section 152

Hypo 2:

1. Commissions, loan income
 - a. CFC section 4058(a)(1)
 - b. IRMO Ostler & Smith (1990) 223 Cal.App.3d 33

Hypo 3:

1. Adoption assistance program funds
 - a. CFC section 4058

Hypo 4:

1. SSDI Income (hybrid taxable and non-taxable income.)
 - a. CFC section 4058(a)(1)
2. Derivative Benefits
 - a. CFC section 4504 (b)
 - b. IRMO Daugherty (2014) 232 Cal.App.4th 463; IRMO Hall & Fencher (2016) 247 Cal.App.4th 23
3. Lump sum payment of benefits
 - a. Y.H. v. M.H. (2018) 25 Cal.App.5th 300
4. Deviation from guideline
 - a. CFC sections 4056, 4057

Hypo 5:

1. Business income
 - a. CFC section 4058 (a)(2)
 - b. CFC section 4058 (a)(3) – Court has discretion to take into consideration reduction in living expenses business gives to employee
2. Depreciation of assets for tax purposes – Asfaw v. Woldberhan (2007) 147 Cal.App. 1407

Hypo 6:

1. Military benefits
 - a. IRMO Stanton (2011) 190 Cal.4th 547
2. Hardship deductions, work and school related child care expenses
 - a. CFC section 4059
 - b. CFC section 4062, 4063
3. Imputation of income
 - a. CFC section 4058(b)
 - b. IRMO Regnery (1989) 214 Cal.App.3d 1367, IMO Eggers (2005) 131 Cal.App.4th 695

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Hypo 7:

1. Business income
 - a. CFC section 4058 (a)(2)
 - b. CFC section 4058 (a)(3) – Court has discretion to take into consideration reduction in living expenses business gives to employee
2. Depreciation of assets for tax purposes – Asfaw v. Woldberhan (2007) 147 Cal.App. 1407
3. Annual net disposable income of parents
 - a. CFC 4059 (c) – (reduction for union dues and mandatory retirement)

Hypo 8:

1. Imputation of income:
 - a. CFC section 4058 (b)
 - b. Calworks participants: Mendoza v. Ramos (2010) 182 Cal.App.4th 680
 - c. IRMO Daugherty (2014) 232 Cal.App.4th 463
2. SSDI benefits/Derivative Benefits
 - a. CFC section 4058(a)(1)
 - b. CFC section 4504 (b)
 - c. IRMO Daugherty (2014) 232 Cal.App.4th 463; IRMO Hall & Fencher (2016) 247 Cal.App.4th 23

Hypo 9:

1. CFC section 4058
2. Life insurance proceeds – IRMO Scheppers (2001) 86 Cal.App.4th 646
3. Reasonable rate of return on investments – IRMO Scheppers
4. Gifts – IRMO Schulze (1997) 60 Cal.App.4th 519; IRMO Alter (2009) 171 Cal.App.4th 718
5. Hardship deductions, work and school related child care expenses
 - a. CFC section 4059, 4062, 4063
6. Extraordinary medical expenses –
 - a. CFC section 4059

Hypo 10:

1. Necessary job-related expenses
 - a. CFC section 4059
2. Income deductions (union dues, mandatory retirement)
 - a. CFC 4059
3. Hardship deduction
 - a. CFC section 4059
4. Overtime
 - a. CFC section 4058
 - b. Co. of Placer v. Andrade (1997) 55 Cal.App.4th 1396; IRMO Simpson (1992) 4 Cal.4th 225