

LIST OF CITATIONS/STATUTES FOR PRESENTATION:

Tax Law 101 for the Child Support Professional

Family Code section 4050

Family Code section 4059

Internal Revenue Code Section 71(b)

Internal Revenue Code Section 1(j)(2)

Public Law No: 115-97

Other reference material:

1. IRS Publication 501 (2017) Exemptions, Standard Deduction, and Filing Information p. 6 -9; 12, 14
<https://www.irs.gov/publications/p501>
2. Income and Expense Declaration Form <http://www.courts.ca.gov/documents/fl150.pdf>
3. California Guideline Calculator <https://www.cse.ca.gov/ChildSupport/cse/guidelineCalculator>
4. California Guideline Child Support Calculator – User Guide
<http://www.childsup.ca.gov/portals/0/resources/docs/gdlncalculator.pdf>
5. <https://bradfordtaxinstitute.com/Tools/199A-Calculator/>
6. Form 8332 Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
<https://www.irs.gov/pub/irs-pdf/f8332.pdf>
7. Publication 972 (2017), Child Tax Credit
8. Publication 17 (2017) Your Federal income Tax p. 17
9. The California Online Self-Help Law Center (videos on how to fill out the forms):
<http://www.cc-courthelp.org/forms.aspx?Lang=ENG&Parent=0>