

LIST OF CITATIONS FOR PRESENTATION:

Income Determination – Advanced

Hypo 1:

1. Voluntary Declarations of Parentage
 - a. CFC section 7571, 7644, 7612, Kevin Q. v. Lauren W. (2009) 175 Cal.App.4th 1119; In re Levi H. (2011) 197 Cal.App.4th 1279

Hypo 2:

1. SSDI Income (hybrid taxable and non-taxable income)
 - a. CFC section 4058(a)(1)
2. Social Security Derivative Benefits
 - a. CFC section 4504
 - b. IRMO Hall and Frencher (2016) 247 Cal.App.4th 23; IRMO Daugherty (2014) 232 Cal.App.4th 463

Hypo 3:

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; In re Marriage of Hein (2020) 52 Cal.App.5th 519

Hypo 4:

1. Filing an RFO –
 - a. CFC section 3653
 - b. The Chief Justice’s Appendix I - Emergency Rules Related to COVID-19, rule 13 (a)-(e). Effective date for requests to modify support. The effective date of modification may be date request was mailed or otherwise served on the other party.
2. What is income – CFC section 4058 –
 - a. State unemployment benefits
 - b. Federal CARES stimulus check – not income

Hypo 5:

1. What is not income: AFDC, TANF, SSI benes
2. Imputation of Income:
 - a. CalWORKs participants: Mendoza v. Ramos (2010) 182 Cal.App.4th 6802.
 - b. CFC section 4058(b)
 - c. IRMO Regnery (1989) 214 Cal.App.3d 1367, IRMO Eggers (2005) 131 Cal.App.4th 695
3. Tax filing status – CFC section 4059
4. Work and school related childcare expenses - CFC section 4059, 4062, 4063

Hypo 6:

1. Calculating timeshare – Does not have to be exact. CFC section 4055
2. Deviating Down from GL – CFC sections 4056 and 4057

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Hypo 7:

1. Imputation of Income:
 - a. CFC section 4058(b)
 - b. IRMO Regnery (1989) 214 Cal.App.3d 1367, IRMO Eggers (2005) 131 Cal.App.4th 695
2. Business income
 - a. CFC section 4058 (a)(2)
 - b. Sale of/appreciation on residence: IRMO Henry (2004) 126 Cal.App.4th 111
 - c. CFC section 4058 (a)(3) – Court has discretion to take into consideration reduction in living expenses business gives to employee
3. Loans are not income – CFC section 4058
4. New mate income – CFC section 4057.5
5. Deviation down from guideline – CFC 4056, 4057