

**LIST OF CITATIONS FOR PRESENTATION:**

**Income Determination—Calculating Child Support**

**California Family Code sections:**

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**Internal Revenue Code section 1031**

**Cases:**

IRMO Bereznak (2003) 110 CA4th 1062  
IRMO Sabine & Toshio M. (2007) 153 Cal.App.4th 1203, 1213-1215  
IRMO Alter (2009) 171 Cal.App.4th 718  
IRMO Alter (2009) 171 CA4 718  
M.S v O.S (2009) 176 CA4th 548  
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Co. of Placer v Andrade (1997) 55 CA4th 1396  
IRMO Simpson (1992) 4 Cal.4th 225  
IRMO Stanton (2011) 190 CA4th 547  
IRMO Tong & Sampson (2011) 197 CA4th 23  
IRMO Alter (2009) 171 CA4th 718  
IRMO Henry (2004) 126 CA4 111  
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IRMO Daugherty (2014) 232 Cal App 4th 463  
IRMO Riddle (2005) 125 CA4th 1075, at 1083  
IRMO Mosley (2008) 165 Cal.App.4th 1375  
IRMO Henry (2005) 126 CA4th 111, at 119, 23 CR3rd 707, at 712  
IRMO Destein (2001) 91 CA4th 1385  
IRMO Cheriton (2001) 92 CA4th 269, at 286  
Murray v. Murray (1999) 128 Ohio App.3d 662, at 668-670  
IRMO Pearlstein (2006) 137 CA4th 1361  
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**LIST OF HYPOTHETICAL CITATIONS FOR PRESENTATION:**

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County of Orange v. Smith (2005) 132 CA4th 1434, at 1447-1448  
IRMO Scheppers (2001) 86 CA4th 646  
County of Contra Costa v. Lemon (1988) 205 CA3rd 683  
IRMO Schulze (1997) 60 CA4th 519, at 528, 70 CR2nd 488, at 494  
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IRMO Rothrock (2008) 159 Cal.App.4th 223  
IRMO Heiner (2006) 136 Cal.App.4th 1514  
IRMO Shaughnessy (2006) 139 CA4th 1225  
Stewart v. Gomez (1996) 47 CA4th 1748  
IRMO Regnery (1989) 214 CA3rd 1367  
IRMO Ilas (1993) 12 CA3rd 1630  
IRMO Padilla (1995) 38 CA4th 1212  
IRMO McHugh (2014) 231 CA4th 1238  
IRMO Eggers (2005) 131 CA4th 695  
IRMO Bardzik (2008) 165 CA4th 292  
IRMO Cohn (1998) 65 CA4th 923, at 930  
LaBass and Munsee (1997) 56 CA4th 1331  
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IRMO Simpson (1992) 4 C4th 225, at 233  
IRMO Smith (2001) 90 CA4th 74, at 81  
IRMO Sorge (2012) 202 CA4th 626  
IRMO Paulin (1996) 46 Cal.App.4th 1378  
IRMO Lim & Carrasco (2013) 214 CA4th 768  
IRMO Ficke (2013) 217 CA4th 10  
IRMO Dacumos (1999) 76 CA4th 150, at 154-155  
IRMO Destein (2001) 91 CA4th 1385, at 1393-1396  
IRMO Ackerman (2006) 146 CA4th 191  
IRMO Berger (2009) 170 CA4th 1070  
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IRMO Calcattera (2005) 132 CA4th 28  
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IRMO Williams (2007) 150 CA4th 1221  
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IRMO Wood (1995) 37 CA4th 1059  
IRMO Knowles (2009) 178 CA4th 35  
Marriage of Fini (1994) 26 CA4th 1033  
IRMO Hubner supra, at 184 and 652  
IRMO Braud (1996) 45CA4th 797, at 819  
IRMO Wittgrove (2004) 120 CA4th 1317, at 1326

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Estevez v. Superior Court (Salley) (1994) 22 CA4th 423, at 431  
IRMO Hubner (2001) 94 CA4th 175, at 187  
IRMO Chandler (1997) 60 CA4th 124, at 129  
IRMO Kerr (1999) 77 CA4th 87, at 97  
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County of Lake v. Antoni (1993) 18 CA4th 1102, at 1106  
IRMO Wood (1995) 37 CA4th 1059, at 1069  
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IRMO Berger (2009) 170 Cal.App.4th 1070  
City and County of San Francisco v. Miller (1996) 49 CA4th 866, at 869,  
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IRMO MacIlwaine (August 22, 2018) 1 Civ A147847  
IRMO Hein (2020) 52 Cal.App.5th 519  
IRMO Deluca (2020) 45 Cal.App.5th 184