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)
3. Lump sum payment of benefits
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

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)
LIST OF HYPOTHETICAL CITATIONS FOR PRESENTATION:

Income Determination—Advanced

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
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)
   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)

Hypo 9:
1. CFC section 4058
3. Reasonable rate of return on investments – IRMO Scheppers
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