

Tax Case List

- *IRMO Chakko*(2004)115 Cal.App.4th 104
A parent cannot structure income and expenses of a business in an attempt to minimize child support obligations.
- *Asfaw v Woldeberhan* (2007) 147 Cal.App.4th 1407, 1425
Depreciation of rental property is not deductible in calculating child support.
- *IRMO Blazer* (2009) 176 Cal.App.4th 1438
Trial court has discretion to determine if expense is appropriate/reasonable expense depreciation of rental property is not deductible in calculating child support.
- *IRMO Destein* (2001) 91 Cal.App. 1385
Discusses sale of business as income.
- *In Re Marriage of de Guigne* (2002) 97Cal.App.4th 1353
Court has discretion to deviate from guideline support, upward, if an obligor has extensive property holding that do not produce income.
- *In re Marriage of Berger* (2009) 170 Cal.App.4th 1070
Parent cannot unilaterally, and voluntarily, arrange their business affairs in such a way as to effectively preclude their children from sharing in the benefits of his current standard of living.
- *In re Marriage of Sorge* (2012) 202 Cal.App.4th 626
Where the supporting party has chosen to invest his or her funds in non-income-producing assets, the trial court considering child support has discretion to impute income to those assets based on an assumed reasonable rate of return.
Parent may not invest in businesses and thereby minimize their support obligation while they maintain a wealthy lifestyle.