

**The Who, What, When,  
Where and Why of  
Income**

(a look at what income belongs to whom and where you can find out the information you need for fee determinations and child support calculations)

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**Person Specific Income**

Line 7	Wages, Salaries, etc.
Line 11	Alimony
Line 12	Business Income*
Line 15	IRA Distributions
Line 16	Pensions and Annuities

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**Person Specific Income**

Line 17	Rental Income*
Line 18	Farm Income*
Line 19	Unemployment
Line 20	Social Security
Line 21	Other Income

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**Joint Income**

Line 8	Interest (*unless from a K-1)
Line 9	Qualified Dividends
Line 10	Taxable Refund
Line 13	Capital Gains

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**Person Specific Adjustments**

Line 23	Educator Expenses
Line 24	Certain Business Expenses
Line 25	Health Savings Account
Line 27	One-half of Self- Employment Tax

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**Person Specific Adjustments**

Line 28	Self-Employed SEP, SIMPLE, and qualified plans
Line 29	Self Employed Health Insurance
Line 31	Alimony Paid
Line 32	IRA Deduction

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**Person Specific Adjustments**

Line 33	Student Loan Interest
Line 34	Tuition and Fees

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**Joint Adjustments**

Line 26	Moving Expenses
Line 30	Penalty on Early Withdrawal of Savings

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**Where Do I Find This Information?**

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## **FORMS**

- 1. Form 1040
- 2. Schedule C - Self Employment
- 3. Schedule E- Rents and Royalties
- 4. Schedule F- Farm Income
- 5. K-1's

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## **Depreciation, Mileage and Other Adjustments**

- Collections may differ from child support
- Often varies from county to county, case to case
- Accelerated Depreciation vs. straight line

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**\*\*\*NOTE: Form numbers are based on the 2008 Form 1040. Line numbers in prior/subsequent years may be slightly different. Also, the line numbers on the 1040A will be different, but the same principles apply.**

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