

| FORM OF CASH FLOW | WHERE ON TAX RETURNS | CASE LAW AUTHORITY |
|--|---|---|
| Advances - shareholder | Schedule K-1, lines 20-21 | <i>Heisey v. Heisey</i> , 633 A.2d 211 (Pa.Super.1993) |
| Advances - partnership | Schedule K-1, lines 20-21 | <i>King v. King</i> , 568 A.2d 627 (Pa.Super.1989) |
| Annuity income | Form W-2 or 1099 | 23 Pa.C.S. § 4302 |
| Automobile expenses | Schedule C, line 10 Schedule E, line 6 | <i>S. Calabrese v. M. Calabrese</i> , 682 A.2d 393 (Pa.Super.1996); <i>Holland v. Holland</i> , 663 A.2d 768 (Pa.Super.1995); <i>Heisey v. Heisey</i> , 633 A.2d 211 (Pa.Super. 1993); <i>DeMasi v. DeMasi</i> , 530 A.2d 871 (Pa.Super.1987) |
| Bonuses | Form W-2 or 1099 | <i>Blaisure v. Blaisure</i> , 577 A.2d 640 (Pa.Super.1990); <i>Fitchorn v. Fitchorn</i> , 533 A.2d 1388 (Pa.Super.1987) |
| Capital gains | Schedule D, lines 8, 14 | 23 Pa.C.S. § 4302; <i>Riley v. Foley</i> , 783 A.2d 807 (Pa.Super.2001); <i>Coffey v. Coffey</i> , 575 A.2d 587 (Pa.Super.1990); <i>Ramsey v. Ramsey</i> , 48 Chester Co. L.Rep. 338 (2000). |
| Charitable or political contributions | Schedule K-1, line 7 | <i>Coffey v. Coffey</i> , 575 A.2d 587 (Pa.Super.1990) |
| Commissions | Form 1099 | 23 Pa.C.S. § 4302 |
| Depreciation | Schedule C, line 13 Schedule E, line 21 Schedule K-1, line 8 Form 4562 | <i>Labar v. Labar</i> , 557 Pa. 54, 731 A.2d 1252 (1999), <i>Labar v. Labar</i> , 644 A.2d 777 (Pa.Super.1994); <i>S. Calabrese v. M. Calabrese</i> , 682 A.2d 393 (Pa.Super.1996); <i>Holland v. Holland</i> , 663 A.2d 768 (Pa.Super.1995); <i>McAuliffe v. McAuliffe</i> , 613 A.2d 20 (Pa.Super.1992) |
| Disability income | | 23 Pa.C.S. §4302; <i>Parker v. Parker</i> , 335 Pa.Super. 348, 484 A.2d 168 (1984) |
| Dividend income | Schedule B, line 5 | 23 Pa.C.S. § 4302 |
| Earning capacity | | <i>Portugal v. Portugal</i> , 2002 WL 819076 (May 1, 2002); <i>Myers v. Myers</i> , 592 A.2d 339 (Pa.Super.1991); <i>Rock v. Rock</i> , 560 A.2d 199 (Pa.Super.1989) |

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| Entertainment/meals | Schedule C, line 24 | <i>DeMasi v. DeMasi</i> , 530 A.2d 871 (Pa.Super.1987) |
| Gift income | | <i>Singleton v. Waites</i> , 616 A.2d 644 (Pa.Super.1992) |
| Inheritance | | 23 Pa.C.S. § 4302; <i>Humphreys v. DeRoss</i> , 567 Pa. 614, 790 A.2d 281 (2001) |
| Insurance premiums - life | Schedule C, line 15 Schedule E, line 9 | <i>Heisey v. Heisey</i> , 633 A.2d 211 (Pa.Super.1993); <i>DeMasi v. DeMasi</i> , 530 A.2d 871 (Pa.Super.1987); <i>Pearson v. Pearson</i> , 49 Chest.Co. L.Rep. 83 (2000) |
| Insurance premiums - malpractice | Schedule C, line 15 Schedule E, line 9 | <i>Holland v. Holland</i> , 663 A.2d 768 (Pa.Super.1995) |
| Insurance proceeds | | 23 Pa.C.S. §4302 |
| Interest income | Schedule B, line 1 | 23 Pa.C.S. §4302; <i>S. Calabrese v. M. Calabrese</i> , 682 A.2d 393 (Pa.Super. 1996); <i>Kessler v. Helmick</i> , 672 A.2d 1380 (Pa.Super.1996) |
| Loan payments | See interest deductions on Schedules A, C & E | <i>Jayne v. Jayne</i> , 663 A.2d 169 (Pa.Super.1995); <i>Lehman v. Lehman</i> , 636 A.2d 1172 (Pa.Super.1994) |
| Marital property - sale of | | <i>Donnelly v. Donnelly</i> , 463 A.2d 1182 (Pa.Super.1983); <i>Buehler v. Buehler</i> , 431 A.2d 1059 (Pa.Super.1981) |
| Military housing allotment | | <i>Alexander v. Armstrong</i> , 609 A.2d 183 (Pa.Super.1992); <i>Bennethum v. Grundza</i> , 93 Berks Co.Leg.J. 109 (2000). |
| Pension benefits | Form 1040, lines 15-16 | 23 Pa.C. S. § 4302 |
| Pension contributions - employer and employee | Form 1040, line 23 Form W-2, line 17 | <i>Kessler v. Helmick</i> , 672 A.2d 1380 (Pa.Super.1996); <i>DeMasi v. DeMasi</i> , 530 A.2d 871 (Pa.Super.1987) (employer contribution), <i>Szafran v. Szafran</i> , 344 A.2d 612 (Pa.Super. 1975) |
| Perquisites - see also auto, entertainment, insurance | | <i>Mascaro v. Mascaro</i> , 764 A.2d 1085 (Pa.Super.2001). |

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| Personal injury lawsuit proceeds | | <i>Darby v. Darby</i> , 686 A.2d 1346 (Pa.Super.1996); <i>Butler v. Butler</i> , 488 A.2d 1141 (Pa.Super.1985) |
| Rental income | Schedule E, line 24 | 23 Pa.C. S. § 4302; <i>S. Calabrese v. M. Calabrese</i> , 682 A.2d 393 (Pa.Super. 1996); <i>Farabaugh v. Killen</i> , 648 A.2d 60 (Pa.Super.1994); <i>Leonard v. Leonard</i> , 510 A.2d 827 (Pa.Super.1986); <i>Francis v. Francis</i> , 517 A.2d 997 (Pa.Super.1986) |
| Retained earnings | Schedule K-1, line 1 | <i>Fennell v. Fennell</i> , 753 A.2d 866 (Pa. Super.2000); <i>Hoag v. Hoag</i> , 646 A.2d 578 (Pa.Super.1994), <i>affirmed</i> , 541 Pa. 621, 664 A.2d 1354 (1995); <i>Blaisure v. Blaisure</i> , 577 A.2d 640 (Pa.Super. 1990); <i>King v. King</i> , 568 A.2d 627 (Pa.Super.1989) |
| Severance pay | Form W-2 or 1099 | <i>Hinkle v. Hinkle</i> , 685 A.2d 175 (Pa.Super.1996) |
| Social Security | Form 1040, line 20a | 23 Pa.C. S. § 4302; <i>Preston v. Preston</i> , 646 A.2d 1186 (Pa.Super. 1994); <i>CYS v. Chorgo</i> , 491 A.2d 1374 (Pa.Super.1985) |
| Social Security disability | | 23 Pa.C. S. § 4302; <i>Bernstein v. Bernstein</i> , 457 A.2d 1316 (Pa.Super. 1983) |
| SSI (Supplemental Security Income) | | <i>Whitmore v. Kenney</i> , 626 A.2d 1180 (Pa.Super.1993); <i>Landis v. Landis</i> , 691 A.2d 939 (Pa.Super.1997), <i>but see</i> <i>Rodrigues v. Rodrigues</i> , FD86-0293 (Ally. Cy. 1997). |
| Tax refunds | Form 1040, lines 10 and 60a | <i>Young v. Muthersbaugh</i> , 609 A.2d 1381 (Pa.Super.1992); <i>Farabaugh v. Killen</i> , 648 A.2d 60 (Pa.Super.1994); <i>O'Connell v. O'Connell</i> , 597 A.2d 643 (Pa.Super.1991); <i>Parkinson v. Par-kinson</i> , 512 A.2d 20 (Pa.Super.1986); <i>Reisinger v. Reisinger</i> , 471 A.2d 544 (Pa.Super.1984) |

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| Trust income | Schedule E, line 32 | 23 Pa.C. S. § 4302; <i>Butcher v. Butcher</i> , 769 A.2d 1218 (Pa.Super. 2001); <i>Green v. Green</i> , 783 A.2d 788 (Pa.Super.2001); <i>Hoag v. Hoag</i> , 646 A.2d 578 (Pa.Super.1994), <i>affirmed</i> , 541 Pa. 621, 664 A.2d 1354 (1995); <i>Abarbanel v. Weber</i> , 490 A.2d 877 (Pa.Super. 1985); <i>Hillman v. Hillman</i> , 140 P.L.J. 475 (1992) |
| Unemployment compensation | Form 1040, line 19 | 23 Pa.C.S. § 4302 |
| Workers compensation | | 23 Pa.C. S. § 4302; <i>Darby v. Darby</i> , 686 A.2d 1346 (Pa.Super.1996); <i>Babish v. Babish</i> , 521 A.2d 955 (Pa. Super.1987); <i>Witherow v. Witherow</i> , 432 A.2d 634 (Pa.Super.1981). |