

## Kim Surratt

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**From:** Kimberly Woods <Kimberly.Woods@RubinBrown.Com>  
**Sent:** Friday, December 10, 2021 9:25 AM  
**To:** Kim Surratt  
**Cc:** Douglas Winters  
**Subject:** FW: [EXTERNAL] RE: Committee to Review Child Support Guidelines

Good morning

I gave public comment at the committee meeting this morning requesting some clarification on the language of 425.025. My specific items are as follows:

1. 425.025(1)(b) states to include investment income “not including the principal.” We are interpreting this to mean that gross income should not be reduced by investment losses. Does this need to be clarified?
2. 425.025(1)(k) states to include “undistributed income” of a controlled business, but does not address distributed income of the business, which could be interpreted to double-count income that is distributed, especially since there is no specified time frame for calculating gross income. “Undistributed income” also does not provide an exclusion for amounts required to be retained in the business to pay debt or to hold for operating costs.
3. 425.025(1)(k)(1) defines the “reasonable allowance for economic depreciation” to mean depreciation on assets computed using straight-line method and useful lives as determined under federal income tax laws and regulations. There is confusion as to whether the determination of which assets are depreciable should be made using federal income tax laws or whether another standard, such as GAAP, should be used to determine which assets are depreciable. For example, there are various intangible assets that might be depreciated over 10 years under GAAP but not at all under tax. Would those assets be included under the term “economic depreciation” and if so, would we then apply tax rules to depreciate them over 15 years?

We recently were asked to calculate gross income under the standards for a divorce case that ultimately settled, but these questions had a dramatic impact on the calculation of gross income for determining the child support. I am happy to help in any way I can to clarify these issues.

Thank you

**Kimberly Woods**

Manager, Tax

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**From:** Douglas Winters <Douglas.Winters@RubinBrown.Com>  
**Sent:** Tuesday, December 7, 2021 1:25 PM  
**To:** Kimberly Woods <Kimberly.Woods@RubinBrown.Com>  
**Subject:** FW: [EXTERNAL] RE: Committee to Review Child Support Guidelines

Kim,

Are you interested?

Best regards,

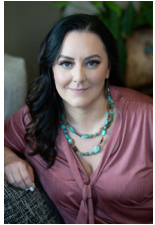
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**From:** Kim Surratt <[kim@surrattlaw.com](mailto:kim@surrattlaw.com)>  
**Sent:** Tuesday, December 7, 2021 1:22 PM  
**To:** Douglas Winters <[Douglas.Winters@RubinBrown.Com](mailto:Douglas.Winters@RubinBrown.Com)>; Cathy Kaplan <[ckaplan@dwss.nv.gov](mailto:ckaplan@dwss.nv.gov)>;  
[shfisher@dwss.nv.gov](mailto:shfisher@dwss.nv.gov)  
**Subject:** RE: [EXTERNAL] RE: Committee to Review Child Support Guidelines

The next hearing is this Friday. The information is on the DWSS website. I suggest making a comment during “public comment” to allow for it to be placed on the next agenda.

Best regards,



**Kimberly Surratt, Esq.**  
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Section

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**From:** Douglas Winters <[Douglas.Winters@RubinBrown.Com](mailto:Douglas.Winters@RubinBrown.Com)>  
**Sent:** Tuesday, December 07, 2021 1:02 PM  
**To:** Kim Surratt <[kim@surrattlaw.com](mailto:kim@surrattlaw.com)>; Cathy Kaplan <[ckaplan@dwss.nv.gov](mailto:ckaplan@dwss.nv.gov)>; [shfisher@dwss.nv.gov](mailto:shfisher@dwss.nv.gov)  
**Subject:** RE: [EXTERNAL] RE: Committee to Review Child Support Guidelines

Kim,

Thank you for your response. While working on a case, that has settled, to determine gross income pursuant to NAC 425.025, it seems, at least from an accounting / financial perspective, there might be an opportunity to clarify some of the wording. If there will be any future workshops, agenda topics, or discussions regarding gross income, I, or one of my colleagues, would be interested in participating.

Best regards,

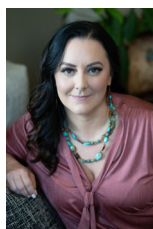
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**From:** Kim Surratt <[kim@surrattlaw.com](mailto:kim@surrattlaw.com)>  
**Sent:** Tuesday, December 7, 2021 11:35 AM  
**To:** Douglas Winters <[Douglas.Winters@RubinBrown.Com](mailto:Douglas.Winters@RubinBrown.Com)>; Cathy Kaplan <[ckaplan@dwss.nv.gov](mailto:ckaplan@dwss.nv.gov)>; [shfisher@dwss.nv.gov](mailto:shfisher@dwss.nv.gov)  
**Subject:** [EXTERNAL] RE: Committee to Review Child Support Guidelines

Hello Douglas:

I am the chair of the Committee to Review Child Support Guidelines. Your email below was forwarded to me from DWSS. Please know that the committee does not serve a function as legal advisors for such questions. DWSS has placed all of the agendas and minutes from our meetings on their website to serve the role of providing the intent and background on the decisions of the committee. Please know that the meeting recordings are being worked on by DWSS right now and only a couple are posted so far. Here is a link to the materials for your review: [cs\\_meeting\\_minutes \(nv.gov\)](https://www.dwss.nv.gov/cs_meeting_minutes).



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**From:** Douglas Winters <[Douglas.Winters@RubinBrown.Com](mailto:Douglas.Winters@RubinBrown.Com)>  
**Sent:** Monday, November 29, 2021 11:15 AM  
**To:** Steve H. Fisher <[shfisher@dwss.nv.gov](mailto:shfisher@dwss.nv.gov)>  
**Subject:** Committee to Review Child Support Guidelines

Hello Mr. Fisher,

I have been asked to compute “gross income” pursuant to NAC 425.025 and have a question regarding “economic depreciation.” I see that pursuant to NRS 425, there is a “Committee to Review Child Support Guidelines”.

Is there a committee member that may be familiar with the intent of how to comply with NAC 425.025(k)(1) “economic depreciation”?

If so, would you mind sending me the person(s) contact information?

Best regards,

**Douglas S. Winters, CPA**

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