

INSTRUCTIONS FOR COMPLETING CHILD SUPPORT WORKSHEETS A, B, C, D, & E

All references to specific forms are to [Internal Revenue Service \(IRS\) forms](#).

You will need the following documents or information for each parent:

- ✓ A completed child support guidelines financial affidavit or the information contained in it.
- ✓ Federal tax returns (Form 1040, 1040A, or 1040EZ) and state tax returns, including W-2 and 1099 forms for the past **three** years.
- ✓ Copies of partnership (Form 1065) and/or corporation (Form 1120 or 1120S) tax returns for the past three years if a party is self-employed or receives income/losses from an interest in a partnership or corporation.
- ✓ If depreciation expense is deducted on a tax return (Form 4562), a copy of the supporting depreciation schedule or summary for each year's return. The depreciation schedule/summary is not an IRS tax form and is a document usually kept by the tax preparer and updated each year.
- ✓ Pay stubs or payroll advice for the past **three** months.
- ✓ Child care expense for children of the calculation and "other" children in the parent's household (see Definitions, below); the expense must be necessary for the parent's employment.
- ✓ Health insurance premiums for each parent, each child of the calculation and each parent's "other" children; only the annual out-of-pocket cost (premium less subsidy) paid by a parent is allowed.
- ✓ Mandatory retirement contributions through the parent's employer.
- ✓ Alimony ordered by court or administrative order.
- ✓ Child support ordered by court or administrative order for "other" children.
- ✓ Required employment expense, such as union dues, safety equipment, use of personal vehicle, etc. not reimbursed by the employer or other party.
- ✓ Cost of tuition, books, and mandatory fees for post-secondary education (IRS Form 1098-T) and a record of scholarships and grants accepted/received by the student parent.
- ✓ Interest expense of student loan repayment (IRS Form 1098-E) where the child has benefitted from the parent's education.

You may also need copies of blank IRS tax forms or instructions, in some cases. The form numbers are identified below in the line-by-line instructions.

DEFINITIONS:

"Child of the calculation" means a child who is the subject of the calculation and who is the child of both parents shown on worksheet A, page 1.

"Other" child means a child who is **not** the subject of the calculation and who is the child of only one of the parents shown on worksheet A, page 1. See Rule 3 for this and other definitions of terms used in the child support guidelines, which are found in the Administrative Rules of Montana (ARM) at Title 37, Chapter 62, Sub chapter 1.

LINE-BY-LINE INSTRUCTIONS FOR GUIDELINE WORKSHEETS A, B, C, D, & E

Worksheet A

At the top of worksheet, A, page 1, enter the name of each parent and the cause number assigned by the court or the case number assigned by CSED. DO NOT ENTER THE NAMES OF THE CHILDREN OF THE CALCULATION in the worksheet. Instead, enter each child's **birth year** in a separate box below Child 01, Child 02, etc. All children of the calculation must have the same two parents entered on page 1.

ALL ENTRIES ARE ANNUAL

Line #1 Income. See Rules 4, 5.

1a. wages, salaries, commissions - enter the gross (highest) amount shown on the parent's most recent W-2 form (add amounts together if more than one W-2 for the year); or, average these amounts from more than one year's W-2 form; or, project the annual earnings based on the parent's current rate of pay. To average, add together the income amount(s) for each of three years, if possible, and divide the total by the number of years. To project, multiply the current hourly rate of pay by 2080 hours (40 hours per week x 52 weeks per year).

1b. self-employment net earnings - ideally, self-employment income is based on at least a three- year average of the net earnings shown on Schedule C or Schedule F of the federal 1040 tax return or the ordinary income line on a K-1 form provided by a partnership. Depreciation expense must also be converted to Straight Line (SL) if accelerated depreciation or Section 179 expense were claimed as an expense on the tax return and the SL amount is less than the amount claimed.

1c. pensions, social security - enter the gross amount from the year-end statement provided by the Social Security Administration, business, or organization that pays the benefits. Pension and social security payments may include both taxable and non-taxable income. If the breakdown is known, enter the taxable income at line 1c and the non-taxable income

at line 1h. If the breakdown is not known, enter all pension and social security income on line 1c. Do **not** include the amount of children's benefits or Supplemental Security Income (SSI) benefits received by the parents or the child.

1d. unearned income - enter the total amount of interest, dividends, royalties and similar items from the year-end form provided by the person or organization that pays the income. Do **not** include unearned income for calculating the Earned Income Tax Credit.

1e. imputed income - enter the gross amount of income the parent could earn if employed full-time (usually 40 hours/week) at the highest rate of pay the parent can **realistically** earn. Consider the place of residence, jobs available in the area where the parent lives. If the parent is working but not working full-time, enter the parent's actual wages/earnings on the appropriate income line. Subtract the actual or average hours worked each week from 40 hours to determine how many hours to impute. Multiply the imputed hours by the rate of pay the parent could earn if the hours were worked and enter the total here at line 1e. See Rule 5 which also includes reasons why income should **not** be imputed in some cases.

EXAMPLE: Imputed Income

George's place of residence is modest, and within his means. He works 30 hours per week as a waiter. He could be working 40 hours per week as work is available at the pay, he is currently earning. George earns \$10 per hour plus approximately \$7.50 per hour in tips for a total of \$17.50 per hr. for 30 hours per week, or \$525 per week. For 52 weeks at \$525 per week, George earns a total of \$27,300 per year and that amount is entered at line 1a. Because he could be working 40 hours per week, income should be imputed to him for the remaining 10 hours per week, as follows: Multiply \$17.50 x 10 hours x 52 weeks for a total of \$9,100 per year and enter on line 1e of worksheet A. The actual income plus the imputed income will total \$36,400 per year.

1f. earned income tax credit - enter the amount of the tax credit from the federal tax return or enter the amount the parent is eligible to receive according to IRS Schedule EIC and the EIC Table (IRS Publication 596). **Do not enter the earned income credit based on a parent's imputed or unearned income.**

1g. other taxable income - enter the gross amount of any taxable income not already entered, such as rental property income, income from an S corporation, or prize/lottery winnings. Also, enter the amount of scholarships or grants received by a student parent that exceed the qualified tuition and related expenses found on IRS Form 1098-T (Tuition Statement); only the amount of scholarships and grants that exceeds qualified tuition and related expenses is taxable. See 2c. **ordered alimony/spousal support.**

1h. other non-taxable income - enter the amount of non-taxable income received, such as tax-exempt interest. Include the amount of any tax-deductible expense that is not allowed for child support such as accelerated depreciation on business assets; enter the non-taxable portion of scholarships and grants, see 1g, above and Rule 4. See 2c. **ordered alimony/spousal support.**

1i. total income - add together the entries on lines 1a through 1h.

ALL ENTRIES ARE ANNUAL**Line #2 Allowable deductions.**

See Rules 7, 8. Note: Both 2a and 2b, below, address deductions for "other" children: children who are not the subject of the calculation. If the child qualifies, the deduction for an "other" child may be taken at 2a or at 2b, but not both.

2a. child support for other children – enter the amount of child support required by a court or administrative order for a parent's child who is not a child of the calculation.

2b. allowance for other children – Determine the number of parent's other children who: 1) live with him or her; 2) are not children of the calculation; and 3) for whom the parent is not ordered to pay child support. If the parent has a child who does not live with him or her, and the parent is not ordered to pay child support, that child can be included only if the parent can show that child support is being paid to the child's custodian. Find the number of other children in the first column, and enter that amount on line 2b.

EXAMPLE: Allowance for Other Children.

Dave is the father of three minor children: Susan, Robert, and Mary. Susan is the oldest at 15 and she currently resides with Dave. Robert is 10 and he resides with his mother; Dave is not ordered to pay child support for Robert, and he does not make any voluntary payments. Mary is the child of the calculation, and her child support is being modified; she currently resides with her mother. Dave is allowed a deduction for the other child allowance for Susan because she resides with him. He is not allowed a deduction for Robert because Robert does not reside with him. There is no support order, and Dave makes no voluntary child support payments. Since Mary is a child of the calculation, she does not qualify as an "other" child.

2c. Ordered alimony / spousal support -

Pursuant to IRS change in rules regarding alimony **effective January 2019**, the following is how the issue of alimony should be addressed under each situation. See, IRS Topic No. 452, Alimony and Separate Maintenance. If the original order including alimony was **signed before 12/31/18 it is taxable:**

- The parent's alimony paid would be placed under Line 2c Ordered Alimony/Spousal support
- The parents alimony received would be placed in Line 1g Other Taxable Income.

If the original order including alimony was **signed AFTER 12/31/18** it is NON-taxable unless the original order includes language repealing the alimony payment tax language:

- The parent's alimony paid would be placed in Line 2k Other deductions with a notation "Alimony ordered after 12/31/18"
- The parent's alimony received would be placed in Line 1h Other Non-Taxable Income.

2d.ordered health insurance

premium for other children - enter the amount of health insurance premiums required by a court or administrative order, less the federal subsidy, for other children unless the premiums are included in the child support deducted at line 2a.

EXAMPLE: Health Insurance Premiums

Karen has two children with different fathers. Her oldest child, Sam, is the child of the calculation and her youngest child, Sara, is an "other" child according to the child support guidelines. Karen is court ordered to pay for health insurance for Sara and she covers herself and both Sam and Sara with a policy from the federal health insurance marketplace, where she receives a subsidy to help her pay the premiums. The cost of the insurance for Karen, alone, after the subsidy is subtracted is \$110 per month. She pays an

additional \$70 per month or \$840 per year to cover the children. The cost for Sara is half the amount Karen pays for the two children: \$35 per month or \$420 per year and that amount is entered here on line 2d. The other half of the cost for the children is \$35 per month or \$420 per year for covering Sam and it will be entered at line 12b because Sam is the child of the calculation. Karen's out-of-pocket cost is entered at line 2k Other.

2e. federal income taxes - enter the amount of total tax due from the federal income tax return or the average federal tax if income has been averaged. If tax returns are not available, calculate the amount of federal tax according to IRS Circular E. **Note:** If available tax returns are "Married Filing Jointly" (MFJ), determine the tax return income for each party. Calculate each party's percentage of the total income, each parent's income divided by total income, and use the same percentages to divide the amount of income tax liability shown on the return for each party.

2f. state income taxes - enter the amount of total tax due from the state income tax return or the average state tax if income has been averaged. If tax returns are not available, calculate the amount of state tax according to the Montana State Withholding Tax Guide. If tax returns are filed MFJ, see 2e, above.

2g.social security (FICA plus Medicare)- enter the amount of social security/Medicare contributions withheld from gross pay according to the W-2 form. If W-2 forms are not available, calculate the amount according to IRS Circular E.

2h. mandatory retirement contributions- enter the amount of mandatory (required by the employer) contributions from the W-2 form or the statement provided by the employer. Normally, 401(k) plans are **not** mandatory.

2i. required employment expense - enter the cost of items provided by the parent in order to do his or her job that are not reimbursed by the employer. Such items include safety glasses, work gloves, uniforms, mileage if personal car is used, multiplied by the IRS business mileage rate found in guidelines Table 3, and similar items. Union dues are also an allowable deduction.

EXAMPLE: Dependent Care Tax Credit

Find the percentage on IRS Form 2441 for the amount of the parent's annual income, such as 30% if a parent's income is over \$23,000 but not over \$25,000. Multiply the percentage by the amount of child care expense paid but not more than \$3,000 for one child or \$6,000 for two or more children. If the parent pays \$9,000 per year for child care for three children (\$4,500, or 50%, for an infant and \$2,250 each, or 25% each for the other two children after school), multiply \$6,000 by .30 = \$1,800. Subtract \$1,800 from \$9,000 for a net child care expense of \$7,200. Then divide

\$7,200 among the three children according to each child's percentage share of the gross child care expense.

2j. dependent care expense for other children, less dependent care tax credit; If a parent pays child care expense for a child of the calculation and an "other" child, too, the tax credit may be calculated and deducted from the total child care amount. Pro- rate the net child care amount among the children according to each child's percentage of the total.

If tax returns are available, subtract the tax credit amount shown on IRS Form 2441 from the total amount of child care expense. If tax returns are not available, see example, below. For "other" children*, enter one-half (50%) of the child's net child care on line 2j. The full amount of child care expense for a child of the calculation will be entered on line 12a.

2k. other - enter the amount of any other expense which is an allowable deduction according to Rules 7 and 8. Include interest paid by the parent on student loans where the child has benefitted from the parent's education. Enter from IRS Form 1098-E, Student Loan Interest Statement. Enter a parent's qualified tuition and related expenses from IRS Form 1098-T, Tuition Statement. Also, enter the annual, out-of-pocket cost (premium less subsidy) of mandatory health insurance premiums for each parent and each other child not already entered. See 2c. **ordered alimony/spousal support**.

2l. total allowable deductions - add together lines 2a through 2k. **Line #3 Income after deductions** - follow worksheet line instructions. **Line #4 Personal allowance** - Enter the amount from Table 1 for each parent. See Rule 9. **Line #5 Income available for child support** - follow worksheet line instructions. (See Rule 10) **Line #6 Minimum contribution** - if line 5 is zero, complete worksheet C. See Worksheet C instructions later in this section. If line 5 is greater than zero, follow worksheet line #6 instructions. See Rule 15.

Line #7 - follow worksheet line instructions.

Line #8 - follow worksheet line instructions.

Line #9 - follow worksheet line instructions. See Rule 11.

Line #10 - follow worksheet line instructions

Line #11 Primary child support allowance - locate the number of children from line 10 in the first column of Table 2. Follow the line for that number of children to the second column of Table 2 and enter the amount from the second column on line 11. See Rule 12.

ALL ENTRIES ARE

Line #12 Supplements to primary allowance

If any of the children of the calculation live with a third party, such as a relative, include supplemental expenses for the children if paid by the third party. No entry required line 12.

12a. child day care costs less dependent care tax credit - see the instructions for line 2j, above, and repeat the process for only the children of the calculation.

12b. child health insurance premium - enter the total amount of health insurance premiums paid by the parent for the children of the calculation.

12c. child health care expenses - enter the amount of unreimbursed health care expenses for the children of the calculation that exceed \$250 per child, per year. The expenses must be recurring and predictable.

12d. other - enter the total amount of other expenses of the children in the calculation that are not reimbursed.

12e. total supplement - add lines 12a through line 12d. See Rule 13.

Line #13 - follow worksheet line instructions.

Line #14 - follow worksheet line instructions.

Line #15 - follow worksheet line instructions.

Line #16 - follow worksheet line instructions.

Line #17 - follow worksheet line instructions. See Rule 16. **Line #18** Adjustments to income available for SOLA See Rules 16, 17. No entry required, line 18.

18a. Long distance parenting adjustment - complete a separate worksheet D for each parent who has transportation expenses to visit or allow visitation of the children of the calculation.

18b. Other - amounts entered here will decrease the amount of child support due from the parent for whom they are entered and may create a variance to the child support obligation. Any variance must be explained in terms of the

child's best interest in the child support order. See Rules 2, 17.

Line #19 - follow worksheet line instructions

Line #20 - Complete worksheet E for each parent who has an entry on line 19 and enter result here. See Rule 16.

Line #21 - follow worksheet line instructions.

Line #22 - follow worksheet line instructions. See Rule 18.

Line #23 Credit for payment of expenses - enter the amount of line 12e expenses that each parent actually pays. If all the children in the calculation live with one or the other of the parents, the total of line 23 for both parents should equal the amount on line 12e. If any of the children in the calculation live with a third party, such as a relative, and the third party pays some or all of the expenses on line 12, enter only the amount of expenses on line 23 paid by the parents. See Rule 13.

Line #24 - follow worksheet line instructions.

Line #25 - enter the number of days each child spends with each parent. Follow worksheet line instructions; if directed to complete worksheet B, see instructions below.

EXAMPLE: Counting Parenting Days

If the parties use the standard definition of a day, see Rule 14, so that the day begins and ends at midnight (calendar day), determine which parent had control of the children for more than 12 hours during the 24-hour period between midnight of the first day and midnight of the second day.

If the parties and/or the court agree to use a different time than midnight for the definition of a day, such as noon to noon, it still must be determined which parent had the children for more than 12 hours during the 24-hour period between noon of the first day and noon of the second day. The number of days will not necessarily be the same for each child. See Rule 14 re: control.

Line #26 - follow worksheet line instructions.

Line #27 - follow worksheet line instructions.
See Rule 18.

WORKSHEET B

Rule 18. The instructions on worksheet A, line 25 will direct the user to worksheet B, if it is required, based on the number of days the children spend with each parent. Worksheet B entries require no new information and are all based on entries already made to worksheet A or amounts previously calculated on worksheet B. Line 3 of worksheet B, Part I is explained below. For all other lines of part I, follow worksheet line instructions.

Part I, Line 3 - enter here the same information entered on line 12 of worksheet A but separated by child. In the case of child care expense, enter for each child the net amount after the dependent care tax credit has been deducted

EXAMPLE: Worksheet B, Part I, Line 3

Line 3 is intended for the entry of each child's share of the supplemental expenses entered on Lines 12a, 12b, 12c, and 12d of worksheet A. For example, if the net amount of child care expense, child care expense less the dependent care tax credit, as shown on line 12a for two children is \$2000 per year, enter the share of that amount spent for each child. If the breakdown by child is unknown, divide the total evenly among the children. Using this same method, determine the breakdown, by child, for the other supplemental expenses entered on Lines 12b, 12c, and 12d of worksheet A. Total each child's share of expenses and enter on line 3 in that child's column.

Part 2 - complete a separate part 2 for each child in the calculation by following the worksheet line instructions. The result of each part 2 will be entered on worksheet A, line 25, according to the instructions on line 12 of worksheet B, part 2.

When each parent owes child support to the other, the monthly transfer payment due is the difference between the amounts owed by each parent and is paid by the parent with the higher obligation.

Note: Worksheet C, D, and E are used in manual calculations only. If a computer program is used for the calculation, the computer will calculate the results of these worksheets automatically and copies of worksheets C, D, and E will not be attached.

WORKSHEET C for parents sent to worksheet C by line 6 worksheet A.

To determine the Income Ratio, divide line 3, worksheet A, by line 4, worksheet A. Find the Income Ratio in the first column of the Minimum Contribution table. Follow the line to the second column and multiply the amount from line 3, worksheet A, by the factor shown. Enter the result at line 6 worksheet A.

WORKSHEET D for a parent who has transportation expense for parenting time and an entry at line 18, worksheet A.

Enter on line only the number of miles actually driven by each parent for the purpose of parenting time with the children. Enter on line 4, the cost of other transportation (airplane, train, bus, etc.). **Do not enter other expenses and meals, etc.** Follow the instructions on each line on worksheet D and enter the results at line 18a, worksheet A.

WORKSHEET E for each parent with an entry on line 19, worksheet A

Find the number of children from worksheet A line 10 in the first column of worksheet E. In the second column of worksheet E, enter the parent's amount from line 19, worksheet A, and multiply by the SOLA factor in the third column. Enter the result in the fourth column and on line 20 of worksheet A.

MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET A (Page One)

CAUSE/CASE NO.:		CALCULATION INCLUDES: <input type="checkbox"/> Worksheet A or <input type="checkbox"/> A&B								
MOTHER:				FATHER:						
CHILDREN:	CHILD 01	CHILD 02	CHILD 03	CHILD 04	CHILD 05	CHILD 06	CHILD 07	CHILD 08		
Enter year of birth for each child of this calculation →										
1	INCOME			MOTHER		FATHER		PARENT TOTALS		1
1a	Wages, salaries, commissions							REMEMBER: ALL ENTRIES ARE ANNUAL		1a
1b	Self-Employment net earnings									1b
1c	Pensions, Social Security									1c
1d	Unearned Income									1d
1e	Imputed income									1e
1f	Earned Income Tax Credit (EITC)							TOTAL INCOME		1f
1g	Other taxable income (specify): _____							Mother	Father	1g
1h	Other non-taxable income (specify): _____									1h
1i	TOTAL INCOME (Add 1a through 1h)									1i
2	ALLOWABLE DEDUCTIONS									2
2a	Ordered child support for other children									2a
2b	Allowance for other children from Table 2									2b
2c	Ordered alimony/spousal support									2c
2d	Ordered health insurance premium for other children									2d
2e	Federal income tax									2e
2f	State income tax									2f
2g	Social Security (FICA plus Medicare)									2g
2h	Mandatory retirement contributions									2h
2i	Required employment expense							INCOME AFTER DEDUCTIONS		2i
2j	Dependent care expense for other children, less dependent care tax credit									2j
2k	Other (specify): _____							Mother	Father	2k
2l	TOTAL ALLOWABLE DEDUCTIONS (Add 2a through 2k)									2l
3	INCOME AFTER DEDUCTIONS (Line 1i minus 2l)									3
	PARENTS' PERCENTAGES and PRIMARY CHILD SUPPORT ALLOWANCE			MOTHER	CHILD	FATHER				
4	Personal allowance from Table 1								4	
5	Income available for child support (line 3 minus line 4; if less than zero, enter zero)								5	
6	If line 5 = zero, enter minimum contribution from Worksheet C. If line 5 > 0, multiply line 3 by 12% (.12) and enter here.						PERCENTAGE OF INCOME		6	
7	Compare each parent's lines 5 & 6; enter higher number						Mother	Father	7	
8	Combined income available (add both columns, line 7)								8	
9	Parental share of combined income (line 7 ÷ line 8)								9	
10	Number of children listed above due support								10	
11	Primary child support allowance from Table 2								11	
12	Supplement to primary allowance for children of calculation: combine annual expenses of Mother, Father, and third party custodian, if any.								12	
12a	Child care cost less dependent care tax credit								12a	
12b	Child health insurance premium								12b	
12c	Unreimbursed medical expense (> \$250/child)								12c	
12d	Other (specify) _____								12d	
12e	Total supplement (add lines 12a through 12d)								12e	
13	Total primary allowance and supplement (add lines 11 and 12e)								13	

MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET A (page two)

MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET A (page two)											
SOLA AND PARENT'S ANNUAL CHILD SUPPORT				MOTHER		FATHER		PARENT TOTALS			
14	For each parent, if line 6 > line 5, skip to line 21 and enter line 6 amount. If line 6 < line 5, go to line 15									14	
15	Parent's share of total (for each column, line 13 x line 9)									15	
16	Compare line 15 to line 5; enter lower amount here									16	
17	Income available for SOLA (line 5 minus line 16; if zero, enter zero and skip to line 21)								REMEMBER: ALL ENTRIES ARE ANNUAL	17	
18	Adjustments to income available for SOLA									18	
18a	Long distance parenting adjustment (Worksheet D)									18a	
18b	Other (specify) _____									18b	
19	Adjusted income for SOLA [line 17 minus (18a + 18b)]									19	
20	SOLA amount (Worksheet E)									20	
21	Add line 16 and line 20									21	
22	Gross Annual Child Support (for each parent, compare line 21 to line 6; enter the higher amount)									TOTAL ANNUAL CHILD SUPPORT (Line 24)	22
23	Credit for payment of expenses (enter amount of line 12 expenses paid by each parent)										Mother Father
24	Total Annual Child Support (line 22 minus line 23; if less than zero, enter zero)										24
PARENTING DAYS AND ANNUAL CHILD SUPPORT											
25	Enter annual number of days each child spends with each parent in Table 25-A, below. Divide Mother's line 24 by line 10 and enter the same amount for each child in Mother's column of Table 25-B. Do the same for Father in his column. Total the parent's columns in Table 25-B.									25	
Table 25-A: PARENTING DAYS PER YEAR				Table 25-B: CHILD SUPPORT/YEAR			<i>Rounding: For amounts ending in \$0.49 or less, round down to the nearest whole dollar; ending in \$0.50 or more, round up to next whole dollar.</i>				
	Mother+	Father =	365 days	Mother	Father	Child					
Child 01						Child 01					
Child 02						Child 02					
Child 03						Child 03					
Child 04						Child 04					
Child 05						Child 05					
Child 06						Child 06					
Child 07						Child 07					
Child 08						Child 08					
				TOTAL							
CHILD SUPPORT PER CHILD				ANNUAL			MONTHLY				
26	QUESTION: Do all children on line 10 reside primarily with the same parent and do <u>not</u> spend more than 110 days per year with the other parent?				Table 26-A: ANNUAL CHILD SUPPORT PER CHILD			Table 26-B: MONTHLY SUPPORT PER CHILD		26	
					Mother	Father	◀Child▶	Mother	Father		
<p>IF THE ANSWER IS "YES": Divide each child's ANNUAL support from Table 25-B, by 12, round per instructions and enter each child's amount for each parent into MONTHLY Table 26-B at far right. Total columns and enter total for non-residential parent at line 27.</p> <p>IF THE ANSWER IS "NO": Complete Worksheet B, Parts 1 and 2; follow instructions for entering results into ANNUAL Table 26-A, at right. Divide each amount in Table 26-A by 12, round according to instructions, and enter in MONTHLY column of Table 26-B, at far right. Total all columns. From Table 26-B, subtract the lower total from the higher total and enter the difference at line 27 in the column of the parent with the higher total.</p>						Child 01					
						Child 02					
						Child 03					
						Child 04					
						Child 05					
						Child 06					
						Child 07					
						Child 08					
						◀TOTAL▶					
<p>WORKSHEET PREPARED BY: _____</p> <p>DATE: _____</p>											
FINAL MONTHLY TRANSFER PAYMENT							CHILD SUPPORT/MO.		27		
The amount shown at right is the final MONTHLY TRANSFER PAYMENT for the children of this calculation. It is owed by the parent in whose column it is entered.							Mother	Father			
							\$	\$			

MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET B, PART 1

INSTRUCTIONS: Complete Worksheet B (WS-B), Part 1, below, only if sent here from Worksheet A (WS-A), line 26.

USE THIS FORM ONLY for parenting arrangements in which: (1) at least one child resides > 110 days per year with each parent; AND/OR, (2) one or more children reside primarily with one parent while one or more children reside primarily with the other parent. If there are more than four (4) children in the calculation, use additional pages of Worksheet B, Part I, entering each child into a separate column. Continue labeling the additional children as Child 05, Child 06, etc. and maintain totals for all children from all Worksheets B, Part I in TOTALS column at far right, on sheet that includes Child 01.

	MOTHER:	CHILDREN				TOTALS	
	FATHER:	Child 01	Child 02	Child 03	Child 04	(or Parents)	
1	Enter an "X" for each child from Worksheet A						1
2	Divide line 11, WS-A by number of children on line 1, above. Enter the same amount for each child.						2
3	Enter the supplemental needs shown on WS-A, lines 12a, 12b, 12c, and 12d, broken out by child. Total for all children must match WS-A, line 12e.						3
4	Total needs of each child; line 2 plus line 3						4
5	Add all columns of line 4; enter in Totals column						5
6	For each child (column), divide line 4 by line 5						6
MOTHER'S DIVISION OF OBLIGATION							
7	Enter Mother's gross support from WS-A, line 22						7
8	Enter amount from Mother's WS-A, line 20						8
9	Subtract line 8 from line 7						9
10	Multiply line 6 by line 9 for each child						10
11	Enter amount from Mother's WS-A, line 20						11
12	Divide line 11 by total children on line 1 (all sheets)						12
13	Add line 10 and line 12						13
14	Enter credit for payment of expenses for each child. Total must match WS-A, line 23 for Mother.						14
15	Mother's support for each child: line 13 minus line 14 for each child; enter here and on WS-B, Part 2, line 1 of Mother's column. If < 0, enter as negative number.						15
FATHER'S DIVISION OF OBLIGATION							
16	Enter Father's gross obligation from WS-A, line 22						16
17	Enter amount from Father's WS-A, line 20						17
18	Subtract line 17 from line 16						18
19	Multiply line 6 by line 18 for each child						19
20	Enter amount from Father's WS-A, line 20						20
21	Divide line 20 by total children on line 1 (all sheets)						21
22	Add line 19 and line 21						22
23	Enter credit for payment of expenses for each child. Total must match WS-A, line 23 for Father.						23
24	Father's support for each child: line 22 minus line 23 for each child; enter here and on WS-B, Part 2, line 1 of Father's column. If < 0, enter as negative number.						24

MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET B, PART 2

INSTRUCTIONS: USE THIS FORM ONLY if you were required to complete Worksheet B, Part 1. Complete one section of Part 2 for each child included in Worksheet A. (Two sections of Part 2 per page, below)

	CHILD 01	MOTHER	FATHER	
1	Enter each parent's obligation for this child from Worksheet B, Part 1, line 15 for Mother and line 24 for Father			1
2	Enter number of days* this child spends with each parent during the year			2
3	If line 2 is greater than 110 for both parents, skip to line 5. If not, enter the obligation from line 1 of the parent with the least number of days. Leave the other parent's line blank. Go to line 12.			3
4	Standard annual parenting days	110	110	4
5	Subtract line 4 from line 2			5
6	Credit factor	0.0069	0.0069	6
7	Multiply line 6 by line 5.			7
8	Multiply line 7 by line 1 and round according to instructions on Worksheet A, page 2.			8
9	Subtract line 8 from line 1			9
10	Determine the difference between line 9 for Mother and line 9 for Father; enter in the column of the parent with the higher obligation			10
11	If entry on line 10, compare to entry on line 1; enter smaller amount here.			11
12	Enter amount from line 3 or line 11, here, and in the same parent's column of Table 26-A, Worksheet A, page 2, for this child.			12

*See definition of a "day", below, [ARM 37.62.124(3) Parenting Days].

A "day" is defined as the majority of a 24-hour calendar period in which the child is with or under the control of a parent. This assumes there is a correlation between time spent and resources expended for the care of the child. For purposes of this chapter, and unless otherwise agreed by the parents or specifically found by the court, the calendar period begins at midnight of the first day and ends at midnight of the second day. When the child is in the temporary care of a third party, such as in school or a day care facility, the parent who is the primary contact for the third party is the parent who has control of the child for the period of third-party care. If both parents are primary contacts for a third party, or, if the parents are otherwise unable to agree on the total number of days for each parent, the number of disputed days may be totaled and divided equally between the parents.

	CHILD 02	MOTHER	FATHER	
1	Enter each parent's obligation for this child from Worksheet B, Part 1, line 15 for Mother and line 24 for Father			1
2	Enter number of days* this child spends with each parent during the year			2
3	If line 2 is greater than 110 for both parents, skip to line 5. If not, enter the obligation from line 1 of the parent with the least number of days. Leave the other parent's line blank. Go to line 12.			3
4	Standard annual parenting days	110	110	4
5	Subtract line 4 from line 2			5
6	Credit factor	0.0069	0.0069	6
7	Multiply line 6 by line 5.			7
8	Multiply line 7 by line 1 and round according to instructions on Worksheet A, page 2.			8
9	Subtract line 8 from line 1			9
10	Determine the difference between line 9 for Mother and line 9 for Father; enter in the column of the parent with the higher obligation			10
11	If entry on line 10, compare to entry on line 1; enter smaller amount here.			11
12	Enter amount from line 3 or line 11, here and in the same parent's column of Table 26-A, Worksheet A, page 2, for this child.			12

*See definition of a "day", above, [ARM 37.62.124(3) Parenting Days].

MONTANA CHILD SUPPORT GUIDELINES

WORKSHEET C: MINIMUM SUPPORT OBLIGATION

Complete this worksheet only if a parent is sent here from line 6, worksheet A.

Find the Income Ratio (IR): Divide line 3, worksheet A, _____ by line 4, worksheet A, _____ = _____ (IR)

If the IR is in the range ...	Multiply line 3, WS-A, by ...	For the Minimum Support Obligation ...
Over .00 but not over .25	.00 x line 3	-0-
.25 .31	.01 x line 3	=
.31 .38	.02 x line 3	=
.38 .45	.03 x line 3	=
.45 .52	.04 x line 3	=
.52 .59	.05 x line 3	=
.59 .66	.06 x line 3	=
.66 .73	.07 x line 3	=
.73 .80	.08 x line 3	=
.80 .87	.09 x line 3	=
.87 .94	.10 x line 3	=
.94 1.00	.11 x line 3	=

Enter the Minimum Support Obligation (from column 3, above) on line 6, worksheet A

WORKSHEET D: LONG DISTANCE PARENTING ADJUSTMENT

Complete this worksheet for a parent who has transportation expense for parenting time and an entry at line 18, worksheet A.

1. Annual mileage actually driven by the parent to exercise long-distance parenting _____
2. Current IRS business mileage rate (from Table 3) _____
3. Parent's mileage cost (line 1 times line 2) _____
4. Parent's annual cost of transportation by means other than automobile _____
5. Parent's total cost (line 3 plus line 4) _____
6. Standard expense (from Table 3) _____
7. **LONG DISTANCE PARENTING ADJUSTMENT** (Line 5 minus line 6; if less than zero, enter zero. Enter this amount on line 18a, worksheet A) \$ _____

WORKSHEET E: STANDARD OF LIVING ADJUSTMENT (SOLA)

Complete this worksheet for each parent who has an entry on line 19, worksheet A.

Number of Children	Adjusted Income Available for SOLA (line 19, WS-A)	SOLA Factor	SOLA Amount
1	\$	X .14	=
2	\$	X .21	=
3	\$	X .27	=
4	\$	X .31	=
5	\$	X .35	=
6	\$	X .39	=
7	\$	X .43	=
8 or more	\$	X .47	=

Enter the SOLA amount from column 3, above, on line 20, worksheet A.