STATE OF MONTANA
Department of Public Health & Human Services
Child Support Services Division (CSSD)

Montana Child Support Guidelines (MT CS GLs)
Worksheets (A–E) & Instructions

Based on CSSD policy 404.1–2 and ARM 37.62.101–148 (aka Rules 1–22)

Contents

OVERVIEW & RESOURCES

To fill in attached worksheets for Montana child support guidelines (MT CS GLs), use attached instructions AND below resources.

CSSD Policy 404.1–2

All policy: https://dphhs.mt.gov/cssd/PolicyManual.
Policy 404.1 – MT CS GLs: https://dphhs.mt.gov/assets/cssd/PolicyManual/cs404-1.pdf
Policy 404.2 – tables of allowances / adjustments: https://dphhs.mt.gov/assets/cssd/PolicyManual/cs404-2.pdf.

ARM 37.62.101–148, aka Rules 1–22

https://rules.mt.gov/browse/collections/aec52c46-128e-4279-9068-8af5d5432d74/sections/91d92cbd-f832-484f-93b6-f201224192ff

WORKSHEETS (A–E)

Use below freeform field to enter any additional worksheet-related remarks or details (like additional children) that won't fit elsewhere:

Worksheet A (WS-A): Income / Deductions / Etc., Parts 1 & 2

Cause / Case # [_____]   Calculation includes which worksheet(s)? ☐ A only   ☐ A & B

Mother's name [_____]   Father's name [_____]

Each child (CH) of calculation: CH01   CH02   CH03   CH04   CH05   CH06   CH07   CH08
Each child's BIRTH YEAR: [_____] [_____] [_____] [_____] [_____] [_____] [_____] [_____]

If more children, list here each one's number & birth year (e.g., CH09, 2025): [_____]

➔ **ANNUALIZE** all entries unless otherwise instructed, & **ROUND** all cents to dollars: If $0.49 or less, round down; if $0.50 or more, round up.

WS-A, PART 1

	INCOME	M: Mother	C: Child(ren)	F: Father	Totals (by parent)
1a	Wages, salaries, commissions.	M: [_____]		F: [_____]	
1b	Self-employment net earnings.	M: [_____]		F: [_____]	
1c	Pensions, Social Security, etc.	M: [_____]		F: [_____]	
1d	Unearned income.	M: [_____]		F: [_____]	
1e	Imputed income.	M: [_____]		F: [_____]	
1f	Earned Income Tax Credit (EITC).	M: [_____]		F: [_____]	
1g	Other taxable income (specify): [_____].	M: [_____]		F: [_____]	
1h	Other non-taxable income (specify): [_____].	M: [_____]		F: [_____]	
1i	Total income (add lines 1a–1h).				M: [_____] F: [_____]

	DEDUCTIONS	M		F	Totals
2a	Ordered child support for other children.	M: [_____]		F: [_____]	
2b	Allowance for other children from policy 404.2 table 2.	M: [_____]		F: [_____]	
2c	Ordered alimony/spousal support.	M: [_____]		F: [_____]	
2d	Ordered health insurance premium for other children.	M: [_____]		F: [_____]	
2e	Federal income tax.	M: [_____]		F: [_____]	
2f	State income tax.	M: [_____]		F: [_____]	
2g	Social Security (FICA plus Medicare).	M: [_____]		F: [_____]	
2h	Mandatory retirement contributions.	M: [_____]		F: [_____]	
2i	Required employment expense.	M: [_____]		F: [_____]	
2j	Dependent care for other children, less dependent care tax credit.	M: [_____]		F: [_____]	
2k	Other (specify): [_____].	M: [_____]		F: [_____]	
2l	Total allowable deductions (add lines 2a–2k).				M: [_____] F: [_____]
3	Income after deductions (line 1i minus 2l).				M: [_____] F: [_____]

	PERCENTAGES & PRIMARY ALLOWANCES	M	C	F	Totals
4	Personal allowance from policy 404.2 table 1.	M: [_____]		F: [_____]	
5	Income available for child support (line 3 minus line 4; if < 0, enter 0).	M: [_____]		F: [_____]	
6	If line 5 = 0, enter minimum contribution from WS-C; if line 5 > 0, multiply line 3 by 12% (.12) and enter here.	M: [_____]		F: [_____]	
7	Compare each parent's lines 5 & 6; enter higher number.	M: [_____]		F: [_____]	
8	Combined income available (add both columns, line 7).		C: [_____]		M: [_____] F: [_____]
9	Parental share of combined income (line 7 ÷ line 8).				M: [_____] F: [_____]
10	Number of children listed above who are due support.		C: [_____]		
11	Primary child support allowance from policy 404.2 table 2.		C: [_____]		
12	Supplement to primary allowance for children of calculation: Annual expenses of mother + father + any 3rd-party custodian.				
12a	Child care cost less dependent care tax credit.		C: [_____]		
12b	Child health insurance premium.		C: [_____]		
12c	Unreimbursed medical expense (> $250/child).		C: [_____]		
12d	Other (specify): [_____].		C: [_____]		
12e	Total supplement (add lines 12a through 12d).		C: [_____]		
13	Total primary allowance & supplement (add lines 11 & 12e).		C: [_____]		

WS-A, PART 2

	SOLA	M: Mother	F: Father	Totals (by parent)
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.			
15	Parent's share of total (for each column, line 13 x line 9).	M: [_____]	F: [_____]	
16	Compare line 15 to line 5; enter lower amount here.	M: [_____]	F: [_____]	
17	Income available for SOLA (line 5 minus line 16; if 0, enter 0 & skip to line 21).		F: [_____]	
18	Adjustments to income available for SOLA.			
18a	Long-distance parenting adjustment (WS-D).	M: [_____]	F: [_____]	
18b	Other (specify): [_____].	M: [_____]	F: [_____]	
19	Adjusted income for SOLA [line 17 minus (18a + 18b)].[see WS-E?]	M: [_____]	F: [_____]	
20	SOLA amount (WS-E).	M: [_____]	F: [_____]	
21	Add line 16 and line 20.	M: [_____]	F: [_____]	
22	Gross annual child support (for each parent, compare line 21 to line 6, then enter higher amount).	M: [_____]	F: [_____]	
23	Credit for expenses paid (enter each parent's line 12 expenses).	M: [_____]	F: [_____]	
24	Annual support per parent (line 22 minus line 23; if < 0, enter 0).			M: [_____] F: [_____]

PARENTING DAYS

See instructions for definition of one "day."

25 **25a (below):   Days with mother + with father must equal 365   25b (below):   Support per child**

CH01. Days with mother (M): [_____] Days with father (F): [_____]   CH01, per yr: M: [_____] F: [_____]
CH02. Days with mother (M): [_____] Days with father (F): [_____]   CH02, per yr: M: [_____] F: [_____]
CH03. Days with mother (M): [_____] Days with father (F): [_____]   CH03, per yr: M: [_____] F: [_____]
CH04. Days with mother (M): [_____] Days with father (F): [_____]   CH04, per yr: M: [_____] F: [_____]
CH05. Days with mother (M): [_____] Days with father (F): [_____]   CH05, per yr: M: [_____] F: [_____]
CH06. Days with mother (M): [_____] Days with father (F): [_____]   CH06, per yr: M: [_____] F: [_____]
CH07. Days with mother (M): [_____] Days with father (F): [_____]   CH07, per yr: M: [_____] F: [_____]
CH08. Days with mother (M): [_____] Days with father (F): [_____]   CH08, per yr: M: [_____] F: [_____]

If more children, add each one via cover-page freeform field, with each parent's days (d) & support amount ($). Totals: M: [_____] F: [_____]

PER-CHILD SUPPORT

26 Do all children on line 10 live primarily with same parent & spend 110 days or less per year with other parent?
   - If YES: Divide each ANNUAL amount by 12, enter results in MONTHLY columns, & total each column. Enter NCP's total at line 27.
   - If NO: Fill in WS-B parts 1 & 2, enter results into ANNUAL columns, & total each column. Subtract lower monthly total from higher one; at line 27, enter difference under parent with higher total.

	26a (below): Annual		26b (below): Monthly	
CH01.	M: [_____]	F: [_____]	M: [_____]	F: [_____]
CH02.	M: [_____]	F: [_____]	M: [_____]	F: [_____]
CH03.	M: [_____]	F: [_____]	M: [_____]	F: [_____]
CH04.	M: [_____]	F: [_____]	M: [_____]	F: [_____]
CH05.	M: [_____]	F: [_____]	M: [_____]	F: [_____]
CH06.	M: [_____]	F: [_____]	M: [_____]	F: [_____]
CH07.	M: [_____]	F: [_____]	M: [_____]	F: [_____]
CH08.	M: [_____]	F: [_____]	M: [_____]	F: [_____]

If more children, add each one via cover-page freeform field, with each parent's annual & monthly amounts (e.g., CH09: annual, M=0, F=1,200; monthly, M=0, F=100). Total them all here.   Totals: M: [_____] F: [_____]   M: [_____] F: [_____]

FINAL MONTHLY TRANSFER PAYMENT

27 Amount at right = final monthly transfer payment for child(ren) of this calculation, owed by parent in whose column it is entered.   M: [_____] F: [_____]

NAME OF PREPARER & DATE PREPARED

28 Name [_____] Date (mm/dd/yy): [_____]

Worksheet B (WS-B): Per-Child Details, Parts 1 & 2

WS-B, PART 1: Use WS-B only if WS-A line 26 requires it, and only for parenting arrangements in which: 1) at least one child lives > 110 days per year with each parent; &/or 2) at least one child lives primarily with each parent.

If more children, add each one via cover-page freeform field. On page 1 (with child 1, CH01): Enter, in Totals column, combined totals for all children.

	CHILDREN	CH #[____]	CH #[____]	CH #[____]	CH #[____]	Totals
1	Enter "X" for each child from WS-A.	[_____]	[_____]	[_____]	[_____]	
2	Divide WS-A line 11 by number of children on line 1 above; enter resulting number under each child at right.	[_____]	[_____]	[_____]	[_____]	
3	Enter supplemental needs from WS-A lines 12a–d, broken out by child; total for all children must match WS-A line 12e.	[_____]	[_____]	[_____]	[_____]	
4	Enter total needs of each child (line 2 plus line 3).	[_____]	[_____]	[_____]	[_____]	
5	Add all columns of line 4; enter in Totals column.					[_____]
6	For each child (column), divide line 4 by line 5.	[_____]	[_____]	[_____]	[_____]	
	MOTHER'S OBLIGATION					
7	Enter mother's gross obligation from WS-A line 22.					[_____]
8	Enter amount from mother's WS-A line 20.					[_____]
9	Subtract line 8 from line 7.					[_____]
10	Multiply line 6 by line 9 for each child.	[_____]	[_____]	[_____]	[_____]	
11	Enter amount from mother's WS-A line 20.					[_____]
12	Divide line 11 by total children on line 1 (all pages).	[_____]	[_____]	[_____]	[_____]	
13	Add line 10 and line 12.	[_____]	[_____]	[_____]	[_____]	
14	Enter credit for expenses paid for each child. Total must match mother's WS-A line 23.	[_____]	[_____]	[_____]	[_____]	
15	Mother's support = line 13 minus line 14 for each child; enter here & on mother's WS-B part 2 line 1. If < 0, enter as negative number.	[_____]	[_____]	[_____]	[_____]	
	FATHER'S OBLIGATION					
16	Enter father's gross obligation from WS-A line 22.					[_____]
17	Enter amount from father's WS-A line 20.					[_____]
18	Subtract line 17 from line 16.					[_____]
19	Multiply line 6 by line 18 for each child.	[_____]	[_____]	[_____]	[_____]	
20	Enter amount from father's WS-A line 20.					[_____]
21	Divide line 20 by total children on line 1 (all pages).	[_____]	[_____]	[_____]	[_____]	
22	Add line 19 and line 21.	[_____]	[_____]	[_____]	[_____]	
23	Enter credit for expenses paid for each child. Total must match father's WS-A line 23.	[_____]	[_____]	[_____]	[_____]	
24	Father's support = line 22 minus line 23 for each child; enter here & on father's WS-B part 2 line 1. If < 0, enter as negative number.	[_____]	[_____]	[_____]	[_____]	

WS-B, PART 2: For each child (CH01, CH02, etc.) listed on WS-A, fill in below data; if more children, add each one via cover-page freeform field.

	M: Mother	F: Father
CH #[_____]		
1 Enter each parent's obligation for this child from WS-B part 1 (line 15 = mother, line 24 = father).	[_____]	[_____]
2 Enter number of days (as defined in attached instructions) this child spends with each parent during the year.	[_____]	[_____]
3 If line 2 exceeds 110 for both parents: Skip to line 5. If not: Enter obligation from line 1 of parent with least number of days and leave other parent's line blank; then skip to line 12.	[_____]	[_____]
4 Standard annual parenting days.	110	110
5 Subtract line 4 from line 2.	[_____]	[_____]
6 Credit factor.	0.0069	0.0069
7 Multiply line 6 by line 5.	[_____]	[_____]
8 Multiply line 7 by line 1 and round as instructed on WS-A part 2.	[_____]	[_____]
9 Subtract line 8 from line 1.	[_____]	[_____]
10 From line 9: Enter difference between mother and father here, under parent with higher obligation.	[_____]	[_____]
11 If entry on line 10, compare to entry on line 1; enter smaller amount here.	[_____]	[_____]
12 Enter amount from line 3 or line 11 here, and also under same parent on WS-A part 2 line 26a.	[_____]	[_____]

	M: Mother	F: Father
CH #[_____]		
1 Enter each parent's obligation for this child from WS-B part 1 (line 15 = mother, line 24 = father).	[_____]	[_____]
2 Enter number of days (as defined in attached instructions) this child spends with each parent during the year.	[_____]	[_____]
3 If line 2 exceeds 110 for both parents: Skip to line 5. If not: Enter obligation from line 1 of parent with least number of days and leave other parent's line blank; then skip to line 12.	[_____]	[_____]
4 Standard annual parenting days.	110	110
5 Subtract line 4 from line 2.	[_____]	[_____]
6 Credit factor.	0.0069	0.0069
7 Multiply line 6 by line 5.	[_____]	[_____]
8 Multiply line 7 by line 1 and round as instructed on WS-A part 2.	[_____]	[_____]
9 Subtract line 8 from line 1.	[_____]	[_____]
10 From line 9: Enter difference between mother and father here, under parent with higher obligation.	[_____]	[_____]
11 If entry on line 10, compare to entry on line 1; enter smaller amount here.	[_____]	[_____]
12 Enter amount from line 3 or line 11 here, and also under same parent on WS-A part 2 line 26a.	[_____]	[_____]

	M: Mother	F: Father
CH #[_____]		
1 Enter each parent's obligation for this child from WS-B part 1 (line 15 = mother, line 24 = father).	[_____]	[_____]
2 Enter number of days (as defined in attached instructions) this child spends with each parent during the year.	[_____]	[_____]
3 If line 2 exceeds 110 for both parents: Skip to line 5. If not: Enter obligation from line 1 of parent with least number of days and leave other parent's line blank; then skip to line 12.	[_____]	[_____]
4 Standard annual parenting days.	110	110
5 Subtract line 4 from line 2.	[_____]	[_____]
6 Credit factor.	0.0069	0.0069
7 Multiply line 6 by line 5.	[_____]	[_____]
8 Multiply line 7 by line 1 and round as instructed on WS-A part 2.	[_____]	[_____]
9 Subtract line 8 from line 1.	[_____]	[_____]
10 From line 9: Enter difference between mother and father here, under parent with higher obligation.	[_____]	[_____]
11 If entry on line 10, compare to entry on line 1; enter smaller amount here.	[_____]	[_____]
12 Enter amount from line 3 or line 11 here, and also under same parent on WS-A part 2 line 26a.	[_____]	[_____]

	M: Mother	F: Father
CH #[_____]		
1 Enter each parent's obligation for this child from WS-B part 1 (line 15 = mother, line 24 = father).	[_____]	[_____]
2 Enter number of days (as defined in attached instructions) this child spends with each parent during the year.	[_____]	[_____]
3 If line 2 exceeds 110 for both parents: Skip to line 5. If not: Enter obligation from line 1 of parent with least number of days and leave other parent's line blank; then skip to line 12.	[_____]	[_____]
4 Standard annual parenting days.	110	110
5 Subtract line 4 from line 2.	[_____]	[_____]
6 Credit factor.	0.0069	0.0069
7 Multiply line 6 by line 5.	[_____]	[_____]
8 Multiply line 7 by line 1 and round as instructed on WS-A part 2.	[_____]	[_____]
9 Subtract line 8 from line 1.	[_____]	[_____]
10 From line 9: Enter difference between mother and father here, under parent with higher obligation.	[_____]	[_____]
11 If entry on line 10, compare to entry on line 1; enter smaller amount here.	[_____]	[_____]
12 Enter amount from line 3 or line 11 here, and also under same parent on WS-A part 2 line 26a.	[_____]	[_____]

Worksheet C (WS-C): Minimum Support Obligation

Complete WS-C (only for manual calculations) if sent here from WS-A line 6. Enter minimum support obligation (column 3 below) on WS-A line 6.

Line	If income ratio (I/R), from WS-A line 3 divided by WS-A line 4, is*	Multiply WS-A line 3 x below multiplier	= Minimum support amount (enter on WS-A line 6)
1	0.000–0.250	WS-A line 3 x .00	= -0-
2	0.251–0.310	WS-A line 3 x .01	= [_____]
3	0.311–0.380	WS-A line 3 x .02	= [_____]
4	0.381–0.450	WS-A line 3 x .03	= [_____]
5	0.451–0.520	WS-A line 3 x .04	= [_____]
6	0.521–0.590	WS-A line 3 x .05	= [_____]
7	0.591–0.660	WS-A line 3 x .06	= [_____]
8	0.661–0.730	WS-A line 3 x .07	= [_____]
9	0.731–0.800	WS-A line 3 x .08	= [_____]
10	0.801–0.870	WS-A line 3 x .09	= [_____]
11	0.871–0.940	WS-A line 3 x .10	= [_____]
12	0.941–1.000	WS-A line 3 x .11	= [_____]

* If I/R is exactly 0.25 or less; use line 1; if it is greater than 0.25, up to exactly 0.31, use line 2; and so on.

Worksheet D (WS-D): Long-Distance Parenting Adjustment

Complete WS-D (only for manual calculations) if parent must travel for purposes of parenting.

Line	Item	Number value
1	Annual mileage actually driven by parent for long-distance parenting.	= [_____]
2	Current IRS business mileage rate (from policy 404.2 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 policy 404.2 table 3).	= [_____]
7	Long-distance parenting adjustment (line 5 minus line 6; if < 0, enter 0).	= [_____]

Enter above result (WS-D line 7) on WS-A line 18a.

Worksheet E (WS-E): Standard of Living Adjustment (SOLA)

Complete WS-E (only for manual calculations) for each parent who has an entry on WS-A line 19.

# of children	Adjusted income available for SOLA on WS-A line 19	x SOLA multiplier	= SOLA amount (enter on WS-A line 20)
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	= [_____]

INSTRUCTIONS

Important Notes for ALL Worksheets

- Annualize ALL entries – unless otherwise instructed.
- Round ALL cents to dollars: If $0.49 or less, round down; if $0.50 or more, round up.

Definitions

For details on below terms and other relevant terms: See Rule 3 (ARM 37.62.103) and CSSD glossary.

- Inline instructions: Instructions given on any line within worksheets themselves.
- Abbreviations: hr = hour; mo = wk = week; mo = month; yr = year.
- Child of the calculation. Any child who is the subject of this calculation and is the child of both parents on WS-A.
- Other child. Any child who is not the subject of this calculation and is the child of only one parent on WS-A.
- Custodial parent (CP) / Noncustodial parent (NCP). CP = parent with whom child lives primarily; NCP = other parent.
- Alimony / spousal support. Support paid by one parent to the other, unrelated to any child.
- Parenting day. 24 hours, midnight to midnight – unless court and/or parties agree to some other definition (e.g., noon to noon).

Documentation Required

All federal tax forms referenced are at https://www.irs.gov/. For each parent's income and allowable deductions, gather data on…

- Any case-specific supplemental IRS tax forms or instructions; relevant form numbers are given in this instructions document.
- Completed CSSD financial affidavit, or information contained in it.
- Federal tax returns (Form 1040, 1040A, or 1040EZ) and state tax returns, including W-2 and 1099 forms, for past three years.
- Copies of partnership (Form 1065) and/or corporation (Form 1120 or 1120S) tax returns for past three years if party is self-employed or receives income/losses from an interest in a partnership or corporation.
- If depreciation expense is deducted on tax return (Form 62), a supporting depreciation schedule or summary for each year's return (this document is not an IRS tax form – usually it is kept by the tax preparer and updated each year).
- Pay stubs or payroll advice for past three months.
- Child care expense for children of the calculation and "other" children; deductible only if expense is necessary for parent's employment.
- Health insurance premiums for each parent, each child of the calculation, and each parent's "other" children; only annual out-of-pocket cost (premium less subsidy) paid by a parent is deductible.
- Mandatory retirement contributions through parent's employer.
- Alimony / spousal support, ordered by administrative or court order.
- Child support for "other" children, ordered by administrative or court order.
- Required work costs (union dues, safety equipment, use of personal vehicle, etc.) not reimbursed by other party or employer.
- Tuition / books / mandatory fees (IRS Form 1098-T); record of scholarships and grants accepted/received; and current annual interest on student loan repayment (IRS Form 1098-E) for post-secondary education that benefits child of the calculation.

Worksheet A (WS-A)

Part 1

Line 1, Income

See Rules 4, 5.

1a. For each parent, enter gross (highest) amount shown on parent's most recent W-2 form (if multiple W-2s for year, add amounts together); or, average amounts from W-2s for three most recent years; or, project annual earnings by multiplying current hourly rate of pay by 40 hrs/wk x 52 wks/yr (that is, 2080 hrs/yr) to get total pay per year.

1b. Ideally, self-employment income is calculated by averaging at least three years of net earnings from IRS Form 1040 Schedule C or F, or ordinary income line on K-1 form provided by partnership. Depreciation expense must be converted to straight line (SL) if accelerated depreciation or Section 179 expense was claimed as expense on tax return, and SL amount is less than amount claimed.

1c. Enter gross amount from year-end statement provided by Social Security Administration, business, or organization that pays the benefits. Pension and social security payments may include both taxable and non-taxable income. If breakdown is known, enter taxable income on line 1c and non-taxable income on line 1h. If breakdown is not known, enter all pension and social security income on line 1c. Do not include amount of children's benefits or supplemental security income (SSI) benefits received by parents or child.

1d. Enter total amount of interest, dividends, royalties, and similar items from year-end form provided by person or organization who pays that income. Do not include unearned income for calculating earned income tax credit (EITC).

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

> EXAMPLE: Line 1e, Imputed Income
> George lives in a modest residence within his means. His work income per hour (/hr), per week (/wk), and per year (/yr) is as follows: He works as a waiter for 30 hrs/wk. He earns $10/hr plus tips averaging $7.50/hr, for a total of $17.50/hr – i.e., $525/wk, which at 52 wks/yr is $27,300/yr. Enter that amount on line 1a. Also, work is available for him to work 10 more hrs/wk at those rates – so for line 1e, calculate and enter imputed income as follows: $17.50/hr x 10 hrs/wk x 52 wks/yr = $9,100/yr. His actual income plus imputed income will then total $36,400/yr.

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

1g. Enter gross amount of any taxable income not already entered – e.g., rental property income, income from S corporation, or lottery/prize winnings. Also, enter 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. Enter amount of non-taxable income received – e.g., tax-exempt interest. Include amount of any tax-deductible expense that is not allowed for child support – e.g., accelerated depreciation on business assets; enter non-taxable portion of scholarships and grants. See 1g above, and Rule 4. See 2c, ordered alimony/spousal support.

1i. Add together lines 1a–h; enter total here, on line 1i.

Lines 2–3, Deductions

See Rules 7, 8. Lines 2a–b address deductions for "other" children: children who are not the subject of the calculation. If child qualifies, deduction for "other" child may be taken on line 2a or 2b, but not both.

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

2b. Determine number of "other" children, not children of the calculation, who live with parent and for whom parent is not ordered to pay child support. (If child does not live with parent and parent is not ordered to pay support, then child can be included only if parent can show support is being paid to child's custodian.) Find number of other children in column 1; enter that number on line 2b.

> EXAMPLE: Lines 2a–b, Allowance for Other Children
> Dave is the father of Amy, Ben, and Cam. Amy, 15, lives with Dave. For Ben, 10, who lives with his mother, Dave is not ordered to pay child support and makes no voluntary payments. Cam, 8, is the child of the calculation, and his child support is being modified; currently he lives with his mother. Dave is allowed a deduction for the "other child" allowance for Amy because she lives with him – but not for Ben because Ben does not, and Dave pays no ordered or voluntary support for him. Cam is the child of the calculation, so he is not an "other" child.

2c. Effective January 2019 (see IRS Topic No. 452, Alimony and Separate Maintenance), the taxability of this type of support depends on signing date of original order including it. If original order including it was signed…

- Before December 31, 2018 – then this support IS taxable.
  - Amount paid goes here, on line 2c.
  - Amount received goes on line 1g, Other taxable income.
- After December 31, 2018 – then this support IS NOT taxable, unless original order includes verbiage repealing alimony payment verbiage.
  - Amount paid goes on line 2k, Other deductions, with this notation: "Alimony ordered after 12/31/18."
  - Amount received goes on line 1h, Other non-taxable income.

2d. Enter cost of health insurance premiums required by administrative or court order, less federal subsidy, for any "other" child unless premiums are included in child support deducted on line 2a.

> EXAMPLE: Line 2d, Health Insurance Premiums
> Ali has two children with different fathers: Sal ("other" child) and Sam (child of the calculation). Ali is court-ordered to cover health insurance for Sam. She covers herself, Sal, and Sam via the federal health insurance marketplace; it gives her a subsidy to help cover her premiums. Less that subsidy, her costs are: $110/mo for herself, plus $35/mo for each child. Since $35/mo x 12 mos. = $420/yr per child, $420/yr is entered on line 2d for Sal ("other" child) and $420/yr is entered on line 12b for Sam (child of the calculation). Ali's out-of-pocket cost goes on line 2k (other).

2e. Enter tax amount due from federal income tax return or (if income was averaged) from averaged federal tax. If tax returns are not available, calculate amount of federal tax according to IRS Circular E. Note: If available tax returns are married filing jointly (MFJ), then calculate each party's percentage as follows: Divide each parent's income by total income to get his/her percentage of total income; then divide tax amount due on return by each party's percentage to get tax liability for that party.

2f. Enter tax amount due from state income tax return or (if income was averaged) from averaged state tax. If tax returns are not available, calculate state tax using Montana State Withholding Tax Guide. If tax returns are filed MFJ, see 2e above.

2g. Enter amount of Social Security / Medicare contributions withheld from gross pay according to W-2 form. If W-2 form is not available, calculate amount using IRS Circular E.

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

2i. Enter cost of items covered by parent (not reimbursed by employer) that are required to do parent's job – e.g., safety glasses, work gloves, uniforms, mileage if personal car is used (multiplied by IRS business mileage rate from guidelines table 3), etc. Union dues also are an allowable deduction.

2j. If parent pays child care cost for child of the calculation and "other" child too, then tax credit may be calculated and deducted from total child care amount. Pro-rate net child care amount among children, according to each child's percentage of total. If tax returns are available, subtract tax credit amount shown on IRS Form 2441 from total amount of child care expense. If tax returns are not available, see example for line 2j. For each "other" child, enter one-half (50%) of child's net child care on line 2j. Full child care expense for child of the calculation is entered on line 12a.

> EXAMPLE: Line 2j, Dependent Care Tax Credit
> On IRS Form 2441, find percentage for amount of parent's annual income – e.g, 30% if a parent's income is $23,000–25,000. Multiply that percentage by amount of child care expense paid, but not more than $3,000 for one child or $6,000 for two or more children. If parent pays $9,000/yr for three children's childcare – say, $4,500 (50%) for an infant and $2,250 (25%) for each of the other two children after school) – then 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 gross child care expense.

2k. Enter any other deduction(s) allowed by Rules 7 and 8. If child has benefited from parent's education: Enter interest paid by parent on parent's student loans (from IRS Form 1098-E Student Loan Interest Statement), and parent's qualified tuition and related expenses (from IRS Form 1098-T Tuition Statement). Also enter annual out-of-pocket cost (premium less subsidy) of mandatory health insurance premiums for each parent and each other child not already entered. See line 2c.

2l. Total allowable deductions. Add together lines 2a–k; enter total here, on line 2l.

3. Income after deductions. Follow inline instructions.

Lines 4–13, Percentages & Primary Allowances

4. Enter amount from Table 1 for each parent. See Rule 9.

5. See Rule 10.

6. If line 5 is greater than zero, follow inline instructions; if zero, complete WS-C. See Rule 15.

7–8. Follow inline instructions.

9. See Rule 11.

10. Follow inline instructions.

11. In policy 404.2 table 2: Find number of children from WS-A line 10; then find corresponding allowance amount and enter it here, on line 11. See Rule 12.

12. Line 12 itself requires no entry. Lines 12a–e combine annual supplemental expenses paid, for child of calculation, by parents and any third-party custodian. (Here, expenses are combined for all payors; later, on line 23, they will be broken out again by payor.)

12a. Repeat instructions for line 2j above, this time for child of the calculation.

12b. For child of the calculation, enter amount of health insurance premium paid by parent.

12c. For child of the calculation, enter amount of unreimbursed health care expenses that exceed $250 per child, per year. Expenses must be recurring and predictable.

12d. For child of the calculation, enter total amount of other expenses that are not reimbursed.

12e. Add together lines 12a–d; enter total here, on line 12e. See Rule 13.

13. Follow inline instructions.

Part 2
Lines 14–24, SOLA

14–16. Follow inline instructions.

17. See Rule 16.

18. Line 18 itself requires no entry. See Rules 16, 17.

18a. Long distance parenting adjustment. Complete separate WS-D for each parent who has transportation expenses to visit, or to enable visitation with, child of the calculation.

18b. Other. Amounts entered here will decrease child support amount due from parent for whom they are entered, and may create a variance. In child support order, any variance must be explained in terms of child's best interest. See Rules 2, 17.

19. Follow inline instructions.

20. See Rule 16. For each parent who has an entry on line 19: Complete WS-E, then enter result here.

21. Follow inline instructions.

22. See Rule 18.

23. Credit for payment of expenses. From line 12e, enter amount of those expenses that each parent actually pays. If all children of the calculation live with one parent or the other, then total of line 23 for both parents should equal amount on line 12e. If any child of the calculation lives with a third party and that party pays some or all expenses on line 12 – then here on line 23, enter only amount of expenses paid by parents. See Rule 13.

24. Follow inline instructions.

Line 25, Parenting Days

25. Enter number of days each child spends with each parent. "Day" is defined in ARM 36.62.124(3): "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."

> EXAMPLE: Line 25, Parenting Days
> "Day" may mean standard 24-hour calendar day (midnight to midnight) – or some other definition (say, noon to noon) agreed upon by court and/or parties. Either way, it must be determined which parent has child for more than 12 hours during each "day." Number of days may be different for each child. See Rule 14 re. control.

Line 26, Per-Child Support

26. Here, complete WS-B only if required (i.e., if answer to question on line 26 is "no").

Line 27, Final Monthly Transfer Payment

27. See Rule 18.

Line 28, Name of Preparer & Date Prepared

28. Enter name of person who prepared document, and date on which it was prepared.

Worksheet B (WS-B)

Only if directed to do so by WS-A line 26: Complete WS-B, based on number of days each parent spends with each child. WS-B requires no new data, but only data already on WS-A or previously calculated on WS-B. See Rule 18.

Part 1

Lines 1–2. Follow inline instructions.

Line 3. Use amounts from WS-A lines 12a–d, but broken out by child. In the case of child care expense, enter net amount for each child, less dependent care tax credit

> EXAMPLE: Line 3, Supplemental Needs
> Here, enter each child's share of supplemental expenses from WS-A lines 12a--d. E.g.: If net amount of child care expense (child care expense less dependent care tax credit) from line 12a for two children is $2000/yr, then enter share spent for each child. If breakdown by child is unknown, divide total evenly among children. Using this same method, determine breakdown by child for each other supplemental expense entry on WS-A lines 12b–d. Total each child's share of expenses; then enter it here on line 3, in that child's column.

Lines 4–24. Follow inline instructions.

Part 2

Following inline instructions: Complete a separate part 2 for each child of the calculation; then, for each, enter the result on WS-A line 25 (according to inline instructions on WS-B part 2, line 12). If each parent owes child support to the other: Monthly transfer payment is the difference between both amounts, and is paid by parent with higher obligation.

Worksheets C–E (WS-C–E)

WS-C–E are used only if calculation is performed manually; if performed by computer program, then these worksheets are calculated automatically and will not be attached.

C

WS-C (only for manual calculations) is used if directed to do so by WS-A line 6; follow its inline instructions. E.g.: From WS-A, divide line 3 by line 4 to determine income ratio (IR). Then, on WS-C: In column 1, find IR; in column 2, multiply amount from WS-A line 3 by factor shown; in column 3, enter result. Enter this same result on WS-A line 6.

D

WS-D (only for manual calculations) is used for any parent who has transportation expenses for parenting time, and also has an entry on WS-A line 18.

Line 1. Enter only the number of miles actually driven by each parent for purposes of parenting time with child.

Lines 2–3. Follow inline instructions.

Line 4. Enter cost of other transportation (plane, train, bus, etc.) – but NOT other expenses (meals, etc.).

Lines 5–7. Follow inline instructions.

E

WS-E (only for manual calculations) is used for any parent who has an entry on WS-A line 19. From WS-A lines 10 and 19 respectively: Find number of children and parent's amount. Then, on WS-E: In column 1, find number of children; in column 2, enter parent's amount; in column 3, multiply by SOLA factor shown; in column 4, enter result. Enter this same result on WS-A line 20.