Practice Exercise #6

1 child in foster care and parents live together

Visitation: None

Notes:

- For purposes of this exercise, do not give either parent a tax exemption or child-related tax credits for the child in foster care. Do give a tax exemption and child-related tax credits for the other child living in the home.
- Amounts are monthly unless otherwise noted.

(a) Parent 1 (Dad)

Married, filing jointly with Parent 2 1 other child with Parent 2 \$2000 income (W-2 earnings)

Parent 2 (Mom)

Married, filing jointly with Parent 1 1 other child with Parent 1 \$3500 income (W-2 earnings)

RESULTS & ANALYSIS

	Father pays \$409.00 total child support Father pays \$414.00 total child support
	Mother pays \$715.00 total child support
DM	Mother pays \$725.00 total child support

There is a slight difference in estimated tax liabilities, resulting in a \$22 difference in calculated net income for Dad and \$38 for Mom. DM doesn't round average visitation, where the PGC rounds average visitation. These differences impact the net income, the K factor and H%, but only equates to a combined \$15 difference in the total support obligation.

(b) Parent 1 (Dad)

Add .36 proportional hardship

Parent 2 (Mom)

Add .64 proportional hardship

RESULTS & ANALYSIS

PGC	.Father pays \$328.00 total child support (\$324 hardship)
DM	.Father pays \$382.00 total child support (\$225 hardship)
PGC	. Mother pays \$572.00 total child support (\$575 hardship)
DM	. Mother pays \$622.00 total child support (\$400 hardship)

There is a significant difference in estimated tax liabilities, resulting in a \$135 difference in calculated net income for Dad and a \$202 difference for Mom. DM uses the unrounded average visitation, where PGC uses the rounded average. These combined differences impact net income, the K factor and H%, and associated hardships. This equates to a \$104 difference in the total support obligation. Running the combined factors one-sided in DM provides a combined result of \$942 in proportion to their gross income, which equates to \$339 for Dad and \$603 for Mom vs. \$328 for Dad and \$572 for Mom. Apportioning the DM \$942 in proportion to the DM calculated net incomes as required by statute equates to \$301 for Dad and \$641 for Mom. The PGC approach follows the statute more closely without the need to combine data, deductions, etc., for a one-sided calculation.

Calculation Results Summary

Monthly Support Totals	Parent 1	Parent 2
Monthly Child Support Amount	409.00	715.00
Basic Child Support Amount	409.00	715.00
Child Support Add-Ons Amount	0.00	0.00
Child Care	0.00	0.00
Visit/Travel Expenses	0.00	0.00
School Expenses	0.00	0.00
Uninsured Health Expenses	0.00	0.00
Total Arrears Support Amount	0.00	0.00
Temporary Spousal Support Amount (N/A)	0.00	0.00
Monthly Tax/Income Information (Tax Year: 2009)	Parent 1	Parent 2
Monthly Net Disposable Income	1635.00	2862.00
Monthly Taxable Gross Income	2000.00	3500.00
Monthly Non-Taxable Gross Income	0.00	0.00
Federal Adjusted Gross Income	2000.00	3500.00
Federal Taxable Income	1352.00	2365.00
Net Income Of Parties With Support	1941.00	2556.00
Federal Tax Filing Status	MARRIED FILING JOINTLY	MARRIED FILING JOINTLY
	(WITH PARENT 2)	(WITH PARENT 1)
Number of Tax Exemptions(Federal)	1	2
State Tax Filing Status	SAME AS FEDERAL	SAME AS FEDERAL
Number of Tax Exemptions(State)	1	2
Federal Tax Liabilities	148.00	259.00
State Tax Liabilities	48.00	83.00
FICA	153.00	268.00
Self Employment Tax	0.00	0.00
CASDI	16.00	28.00
TANF/CalWORKS	NO	NO
Other Monthly Deduction Totals	Parent 1	Parent 2
Child Support Paid (Other Relationships)	0.00	0.00
Required Union Dues	0.00	0.00
Mandatory Retirement	0.00	0.00
Other Guideline Deductions	0.00	0.00
Health Insurance Premium	0.00	0.00
Hardship Deduction Amount	0.00	0.00
Hardship Deduction Children	0.0	0.0
Necessary Job-Related Expenses	0.00	0.00
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
PARENT 1 is required to pay THIRD PARTY \$409	0 00 in CURRENT SUPPORT	

PARENT 1 is required to pay THIRD PARTY \$409.00 in CURRENT SUPPORT PARENT 2 is required to pay THIRD PARTY \$715.00 in CURRENT SUPPORT

Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support			Parent2 Support	Parent2 Total	
FIRST- BORN	0.0%	0.00	409.00	409.00	0.00	715.00	715.00	
	%							
	%							
	%							
	%							
	%							
	%							
	%							
	%							
	%							
Average	% Time	0.0%	0.00	409.00	409.00	0.00	715.00	715.

ı	with NCP						
Total Cl	hild Suppo	rt Arrear	s Per Ch	ild			
Child Name			Parent1 Support			Parent2 Support	
FIRST- BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00

Calculation Results Detail

Tax Setting Details							
	Parent 1	Parent 2					
Federal Tax Settings							
Include Self-Employment Taxes	YES	YES					
Include FICA	YES	YES					
Include Medicare	YES	YES					
Include Advance Earned Income Credit	YES	YES					
Number of Children for Child Care Credits	0	1					
Number of Children for Earned Income Credits	0	1					
Number of Children for Child Tax Credits	0	1					
Parent is Blind	NO	NO					
Parent is 65 or Older	NO	NO					
New Spouse is Blind	NO	NO					
New Spouse is 65 or Older	NO	NO					
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES					
State Tax Settings							
Include California State Income Taxes	YES	YES					
California State Disability Insurance	YES	YES					
Dependency Credit for Dependent Parent(s)	NO	NO					
Joint Custody Head of Household Credit	NO	NO					
California Renter's Credit	YES	YES					
Number of Children for Child Tax Credits	0	1					
Number of Children for Child Tax Credits	,						
Include Other State Income Taxes	NO	NO					
Other State Tax Rate							
Other State Tax Amount							
Deduction type when NCP and Other Parent are Married Filing Separately							
Monthly Income De	otails						

Monthly Income Details

	Parent 1	Parent 2
Wages/Salary	2000.00	3500.00
Parent 1: Based on earned income: \$2000.00 MONTHLY		
Parent 2: Based on earned income: \$3500.00 MONTHLY		
Self-Employment Income	0.00	0.00
Unemployment Compensation	0.00	0.00

Disability (Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Secton 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
Other Non-Taxable Income	0.00	0.00
Social Security Income (Non-Taxable)	0.00	0.00
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
Public Assistance and Child Support Received	0.00	0.00
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
New-Spouse Income	0.00	0.00
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduc	tion Details	
	Parent 1	Parent 2
Child Support Paid (Other Relationships)	0.00	0.00
Spousal Support Paid This Relationship	0.00	0.00
Property Tax	0.00	0.00
Mortgage Interest	0.00	0.00
Other Itemized Deductions	0.00	0.00
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00
Required Union Dues	0.00	0.00

Health Insurance Premium	0.00	0.00
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	0.00
Retirement Contributions	0.00	0.0
Mandatory Retirement(Tax-Deffered)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.0
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.0
Other Guideline Deductions	0.00	0.0
Spousal/Other Partner Support Paid Other Relationship	0.00	0.0
Necessary Job-Related Expenses	0.00	0.0
State Adjustments		
State Adjustments to Income	0.00	0.0
State Adjustments to Itemized Deduction	0.00	0.0
Monthly Hardship Deduction		
Hardship Deduction Amount	0.00	0.0
Hardship Deduction Children	0.0	0.
Hardship Deduction Expenses		
Extraordinary Health Expenses	0.00	0.0
Uninsured Catastrophic Losses	0.00	0.0
Other Tax Deductions	0.00	0.0
Adjustments to Income	0.00	0.0
Other Discretionary Deductions	0.00	0.0
Alternative Minimum Tax Information	0.00	0.0
Certain Interest on Home Mortgage	0.00	0.0
Investment Interest	0.00	0.0
Post-1986 Depreciation	0.00	0.0
Adjusted Gain or Loss	0.00	0.0
Incentive Stock Options	0.00	0.0
Passive Activities	0.00	0.0
Estates and Trusts, Schedule K-1	0.00	0.0
Tax Exempt Interest From Private Activity Bond	0.00	0.0
Other Preferences	0.00	0.0
Alternative Minimum Tax Operating Loss Deduction	0.00	0.0

Input Data	Father	Mother	Guideline (2	009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable	4557	4557
Number of children	0	1	Father	1657	Percent change	0%	0.0%
% time with NCP	0.00	0.00	Mother	2900	Father, payor of CS, Prop. CS		
Filing Status	MFJ->	<-MFJ	Total	4557	Payment cost	414	414
# federal exemptions	2	1	Support		Net spendable income	1243	1243
Wages + salary	2000	3500	Presumed CS	-414	Change from guideline	0	0
Self-employment income	0	0	Basic CS	-414	% of combined spendable	27.3%	27.3%
Other taxable income	0	0	Add-ons	0	% of saving over guideline	0%	0.0%
TANF plus CS received	0	0	Per Kid		Total Taxes	343	343
Other nontaxable income	0	0	Child 1	-414	Dep. exemptions value	0	0
New-spouse income	0	0	Spousal	blocke	# withholding allowances	0(es)	0(es)
Wages + Salary	0	0	Support	d	Net wage paycheck	1677	1677
Self-employment income	0	0	Total	-414	Mother		
SS paid other marraige	0	0	Proposed, Tacti		Payment benefit	414	414
Retirement contrib. if ATI	0	0	Presumed CS	-414	Net spendable income	3315	3315
Required union dues	0	0	S. Clara SS	0	Change from guideline	0	0
Nec. Job-related exp.	0	0	Total	-414	% of combined spendable	72.7%	72.7%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%	0.0%
SS paid other marriage	0	0	Additional releases	0	Total Taxes	600	600
CS paid other relationship	0	0	10104000		Dep. exemptions value	0	0
Health insurance	0	0	Default Case Se	ettings	# withholding allowances	2	2
Itemized deductions	0	0	Default Tax Se	ettings	Net wage paycheck	2902	2902
Other medical expenses	0	0					
Property tax expenses	0	0					
Ded. interest expense	0	0					
Charitable contribution	0	0					
Miscellaneous itemized	0	0					
Required union dues	0	0					
Mandatory retirement	0	0					
Hardship deduction	0*	0*					
Other guideline deductions	0	0					
AMT Info (IRS Form 6251)	0	0					
Child support add-ons	0	0					

Input Data	Father	Mother	Guideline (20	009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable	4557	4557
Number of children	1	0	Father	1657	Percent change	0%	0.0%
% time with NCP	0.00	0.00	Mother	2900	Father		
Filing Status	MFJ->	<-MFJ	Total	4557	Payment benefit	725	725
# federal exemptions	2	1	Support		Net spendable income	2382	2382
Wages + salary	2000	3500	Presumed CS	725	Change from guideline	0	0
Self-employment income	0	0	Basic CS	725	% of combined spendable	52.3%	52.3%
Other taxable income	0	0	Add-ons	0	% of saving over guideline	0%	0.0%
TANF plus CS received	0	0	Per Kid		Total Taxes	343	343
Other nontaxable income	0	0	Child 2	725	Dep. exemptions value	0	0
New-spouse income	0	0	Spousal	blocke	# withholding allowances	0(es)	0(es)
Wages + Salary	0	0	Support	d	Net wage paycheck	1677	1677
Self-employment income	0	0	Total	725	Mother, payor of CS, Prop. CS		
SS paid other marraige	0	0	Proposed, Tacti	c 9	Payment cost	725	725
Retirement contrib. if ATI	0	0	Presumed CS	725	Net spendable income	2175	2175
Required union dues	0	0	S. Clara SS	0	Change from guideline	0	0
Nec. Job-related exp.	0	0	Total	725	% of combined spendable	47.7%	47.7%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%	0.0%
SS paid other marriage	0	0	Additional releases	0	Total Taxes	600	600
CS paid other relationship	0	0	10104303		Dep. exemptions value	0	0
Health insurance	0	0	Default Case Se	ettings	# withholding allowances	2	2
Itemized deductions	0	0	Default Tax Se	ttings	Net wage paycheck	2902	2902
Other medical expenses	0	0					
Property tax expenses	0	0					
Ded. interest expense	0	0					
Charitable contribution	0	0					
Miscellaneous itemized	0	0					
Required union dues	0	0					
Mandatory retirement	0	0					
Hardship deduction	0*	0*					
Other guideline deductions	0	0					
AMT Info (IRS Form 6251)	0	0					
Child support add-ons	0	0					

Calculation Results Summary

Monthly Support Totals	Parent 1	Parent 2
Monthly Child Support Amount	328.00	572.00
Basic Child Support Amount	328.00	572.00
Child Support Add-Ons Amount	0.00	0.00
Child Care	0.00	0.00
Visit/Travel Expenses	0.00	0.00
School Expenses	0.00	0.00
Uninsured Health Expenses	0.00	0.00
Total Arrears Support Amount	0.00	0.00
Temporary Spousal Support Amount (N/A)	0.00	0.00
Monthly Tax/Income Information (Tax Year: 2009)	Parent 1	Parent 2
Monthly Net Disposable Income	1311.00	2287.00
Monthly Taxable Gross Income	2000.00	3500.00
Monthly Non-Taxable Gross Income	0.00	0.00
Federal Adjusted Gross Income	2000.00	3500.00
Federal Taxable Income	1352.00	2365.00
Net Income Of Parties With Support	1555.00	2043.00
Federal Tax Filing Status	MARRIED FILING JOINTLY	MARRIED FILING JOINTLY
	(WITH PARENT 2)	(WITH PARENT 1)
Number of Tax Exemptions(Federal)	1	2
State Tax Filing Status	SAME AS FEDERAL	SAME AS FEDERAL
Number of Tax Exemptions(State)	1	2
Federal Tax Liabilities	148.00	259.00
State Tax Liabilities	48.00	83.00
FICA	153.00	268.00
Self Employment Tax	0.00	0.00
CASDI	16.00	28.00
TANF/CalWORKS	NO	NO
Other Monthly Deduction Totals	Parent 1	Parent 2
Child Support Paid (Other Relationships)	0.00	0.00
Required Union Dues	0.00	0.00
Mandatory Retirement	0.00	0.00
Other Guideline Deductions	0.00	0.00
Health Insurance Premium	0.00	0.00
Hardship Deduction Amount	324.00	575.00
Hardship Deduction Children	0.36	0.64
Necessary Job-Related Expenses	0.00	0.00
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	0.00

PARENT 1 is required to pay THIRD PARTY \$328.00 in CURRENT SUPPORT PARENT 2 is required to pay THIRD PARTY \$572.00 in CURRENT SUPPORT

Monthly Support Amounts Per Child	with	Parent1 Add-Ons	Parent1 Support			Parent2 Support		
FIRST- BORN	0.0%	0.00	328.00	328.00	0.00	572.00	572.00	
	%							
	%							
	%							
	%							
	%							
	%							
	%							
	%							
	%							
Average	% Time	0.0%	0.00	328.00	328.00	0.00	572.00	572.00

ı	with NCP						
Total Cl	hild Suppo	rt Arrear	s Per Ch	ild			
Child Name			Parent1 Support			Parent2 Support	
FIRST- BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
		_			_		
		0.00	0.00	0.00	0.00	0.00	0.00

Calculation Results Detail

Tax Setting Details						
	Parent 1	Parent 2				
Federal Tax Settings						
Include Self-Employment Taxes	YES	YES				
Include FICA	YES	YES				
Include Medicare	YES	YES				
Include Advance Earned Income Credit	YES	YES				
Number of Children for Child Care Credits	0	1				
Number of Children for Earned Income Credits	0	1				
Number of Children for Child Tax Credits	0	1				
Parent is Blind	NO	NO				
Parent is 65 or Older	NO	NO				
New Spouse is Blind	NO	NO				
New Spouse is 65 or Older	NO	NO				
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES				
State Tax Settings						
Include California State Income Taxes	YES	YES				
California State Disability Insurance	YES	YES				
Dependency Credit for Dependent Parent(s)	NO	NO				
Joint Custody Head of Household Credit	NO	NO				
California Renter's Credit	YES	YES				
Number of Children for Child Tax Credits	0	1				
Number of Children for Child Tax Credits	,					
Include Other State Income Taxes	NO	NO				
Other State Tax Rate						
Other State Tax Amount						
Deduction type when NCP and Other Parent are Married Filing Separately						
Monthly Income De	otails					

Monthly Income Details

	Parent 1	Parent 2
Wages/Salary	2000.00	3500.00
Parent 1: Based on earned income: \$2000.00 MONTHLY		
Parent 2: Based on earned income: \$3500.00 MONTHLY		
Self-Employment Income	0.00	0.00
Unemployment Compensation	0.00	0.00

Disability (Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Secton 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
Other Non-Taxable Income	0.00	0.00
Social Security Income (Non-Taxable)	0.00	0.00
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
Public Assistance and Child Support Received	0.00	0.00
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
New-Spouse Income	0.00	0.00
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduc	tion Details	
	Parent 1	Parent 2
Child Support Paid (Other Relationships)	0.00	0.00
Spousal Support Paid This Relationship	0.00	0.00
Property Tax	0.00	0.00
Mortgage Interest	0.00	0.00
Other Itemized Deductions	0.00	0.00
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00
Required Union Dues	0.00	0.00

Health Insurance Premium	0.00	0.0
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	0.0
Retirement Contributions	0.00	0.0
Mandatory Retirement(Tax-Deffered)	0.00	0.0
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.0
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.0
Other Guideline Deductions	0.00	0.0
Spousal/Other Partner Support Paid Other Relationship	0.00	0.0
Necessary Job-Related Expenses	0.00	0.0
State Adjustments		
State Adjustments to Income	0.00	0.0
State Adjustments to Itemized Deduction	0.00	0.0
Monthly Hardship Deduction		
Hardship Deduction Amount	324.00	575.0
Hardship Deduction Children	0.36	0.6
Hardship Deduction Expenses		
Extraordinary Health Expenses	0.00	0.0
Uninsured Catastrophic Losses	0.00	0.0
Other Tax Deductions	0.00	0.0
Adjustments to Income	0.00	0.0
Other Discretionary Deductions	0.00	0.0
Alternative Minimum Tax Information	0.00	0.0
Certain Interest on Home Mortgage	0.00	0.0
Investment Interest	0.00	0.0
Post-1986 Depreciation	0.00	0.0
Adjusted Gain or Loss	0.00	0.0
Incentive Stock Options	0.00	0.0
Passive Activities	0.00	0.0
Estates and Trusts, Schedule K-1	0.00	0.0
Tax Exempt Interest From Private Activity Bond	0.00	0.0
Other Preferences	0.00	0.0
Alternative Minimum Tax Operating Loss Deduction	0.00	0.0

Input Data	Father	Mother	Guideline (2	009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable	4177	4177
Number of children	0	1	Father	1520	Percent change	0%	0.0%
% time with NCP	0.00	0.00	Mother	2657	Father, payor of CS, Prop. CS		
Filing Status	MFJ->	<-MFJ	Total	4177	Payment cost	380	380
# federal exemptions	1	2	Support		Net spendable income	1140	1140
Wages + salary	2000	3500	Presumed CS	-380	Change from guideline	0	0
Self-employment income	0	0	Basic CS	-380	% of combined spendable	27.3%	27.3%
Other taxable income	0	0	Add-ons	0	% of saving over guideline	0%	0.0%
TANF plus CS received	0	0	Per Kid		Total Taxes	343	343
Other nontaxable income	0	0	Child 1	-380	Dep. exemptions value	0	0
New-spouse income	0	0	Spousal	blocke	# withholding allowances	0(es)	0(es)
Wages + Salary	0	0	Support	d	Net wage paycheck	1677	1677
Self-employment income	0	0	Total	-380	Mother		
SS paid other marraige	0	0	Proposed, Tacti		Payment benefit	380	380
Retirement contrib. if ATI	0	0	Presumed CS	-380	Net spendable income	3037	3037
Required union dues	0	0	S. Clara SS	0	Change from guideline	0	0
Nec. Job-related exp.	0	0	Total	-380	% of combined spendable	72.7%	72.7%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%	0.0%
SS paid other marriage	0	0	Additional releases	0	Total Taxes	600	600
CS paid other relationship	0	0	releases		Dep. exemptions value	0	0
Health insurance	0	0	Default Case S	ettings	# withholding allowances	2	2
Itemized deductions	0	0	Default Tax Se	ettings	Net wage paycheck	2902	2902
Other medical expenses	0	0					
Property tax expenses	0	0					
Ded. interest expense	0	0					
Charitable contribution	0	0					
Miscellaneous itemized	0	0					
Required union dues	0	0					
Mandatory retirement	0	0					
Hardship deduction	137*	243*					
Other guideline deductions	0	0					
AMT Info (IRS Form 6251)	0	0					
Child support add-ons	0	0					

Input Data	Father	Mother	Guideline (20	009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable	3932	3932
Number of children	1	0	Father	1432	Percent change	0%	0.0%
% time with NCP	0.00	0.00	Mother	2500	Father		
Filing Status	MFJ->	<-MFJ	Total	3932	Payment benefit	625	625
# federal exemptions	1	2	Support		Net spendable income	2057	2057
Wages + salary	2000	3500	Presumed CS	625	Change from guideline	0	0
Self-employment income	0	0	Basic CS	625	% of combined spendable	52.3%	52.3%
Other taxable income	0	0	Add-ons	0	% of saving over guideline	0%	0.0%
TANF plus CS received	0	0	Per Kid		Total Taxes	343	343
Other nontaxable income	0	0	Child 2	625	Dep. exemptions value	0	0
New-spouse income	0	0	Spousal	blocke	# withholding allowances	0(es)	0(es)
Wages + Salary	0	0	Support	d	Net wage paycheck	1677	1677
Self-employment income	0	0	Total	625	Mother, payor of CS, Prop. CS		
SS paid other marraige	0	0	Proposed, Tacti	c 9	Payment cost	625	625
Retirement contrib. if ATI	0	0	Presumed CS	625	Net spendable income	1875	1875
Required union dues	0	0	S. Clara SS	0	Change from guideline	0	0
Nec. Job-related exp.	0	0	Total	625	% of combined spendable	47.7%	47.7%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%	0.0%
SS paid other marriage	0	0	Additional releases	0	Total Taxes	600	600
CS paid other relationship	0	0	Teleases		Dep. exemptions value	0	0
Health insurance	0	0	Default Case Se	ettings	# withholding allowances	2	2
Itemized deductions	0	0	Default Tax Se	ettings	Net wage paycheck	2902	2902
Other medical expenses	0	0					
Property tax expenses	0	0					
Ded. interest expense	0	0					
Charitable contribution	0	0					
Miscellaneous itemized	0	0					
Required union dues	0	0					
Mandatory retirement	0	0					
Hardship deduction	225*	400*					
Other guideline deductions	0	0					
AMT Info (IRS Form 6251)	0	0					
Child support add-ons	0	0					