

# 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.

**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.
- 5 Subtract line 4 from line 2.
- 6 Credit factor.
- 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
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0.0069	0.0069

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