

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

- 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.

CH # [_____]	CH # [_____]	CH # [_____]	CH # [_____]	Totals
[_____]	[_____]	[_____]	[_____]	[_____]
[_____]	[_____]	[_____]	[_____]	[_____]
[_____]	[_____]	[_____]	[_____]	[_____]
[_____]	[_____]	[_____]	[_____]	[_____]

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

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

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

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