

Instructions for Credit Worksheet.

- (a) The Credit Worksheet is to be utilized to calculate the available credit against the parent's gross income for qualified other children. The amount of any credit calculated on the Credit Worksheet shall be transferred to the appropriate line on the Child Support Worksheet.

(b) Part I – Identification.

In Part I of the Credit Worksheet, enter the case specific information: name of mother and father (and/or non-parent caretaker where applicable), each parent designated as either PRP, ARP, or split (if split, both parents shall be designated as such), the docket number, court name, and TCSES case number (if applicable).

(c) Part II – Calculation of Credit for Qualified Other Children.

1. A child is qualified for the credit available in this Part II if the parent is legally responsible for the child's support, the parent is actually supporting the child, and the child is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.

2. Line 1 – Applicable Gross Income from Child Support Worksheet. [Rule 1240-2-4-.04(3)]

From the Child Support Worksheet, subtract the amount on Line 1b from the amount on Line 1 and enter the result on Line 1 of the Credit Worksheet.

3. Line 2 – Identify Qualified Other Children Living 50% or More of the Time in the Home of the Parent Seeking the Credit. [Rule 1240-2-4-.04(5)]

In the spaces provided, enter the names and dates of birth of the qualified other children living fifty percent (50%) or more of the time in the home of the parent seeking the credit. Do not consider children for whom support is being calculated in the case for which credit is being considered, step-children, or other minors in the home that the parent has no legal obligation to support. If more space is needed, use the Additional Credit Worksheet promulgated by the Department.

4. Line 3 – Number of Qualified Other Children in the Parent's Home.

Enter on Line 3 of the Credit Worksheet the number of qualified other children from Line 2 living fifty percent (50%) or more of the time in the parent's home. If there are no qualified other children, skip to Line 6.

5. Line 4 – Calculate Theoretical Order.

- (i) Using the gross income of the parent from Line 1 and the number of qualified other children from Line 3, find the amount of child support on the CS Schedule that the parent would pay for the qualified other children living fifty percent (50%) or more of the time in the parent's home if a theoretical order were issued for those children. Enter this amount on Line 4 of the Credit Worksheet.

- (ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 4 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

6. Line 5 – Calculate Credit Amount.

Multiply the theoretical order amount from Line 4 by seventy-five percent (75% or 0.75). Enter the result on Line 5 of the Credit Worksheet and on Line 1d of the Child Support Worksheet.

7. Line 6 – Identify Qualified Other Children Living Less Than 50% of the Time in the Home of the Parent Seeking the Adjustment. [Rule 1240-2-4-.04(5)]

In the spaces provided, enter the names and dates of birth of the qualified other children living in the parent's home less than fifty percent (50%) of the time. Do not consider children for whom support is being calculated in the case for which credit is being considered, step-children or other minors for whom the parent has no legal obligation. If more space is needed, attach an additional sheet to this Worksheet.

8. Line 7 – Number of Qualified Other Children Living in the Parent's Home Less Than 50% of the Time.

Enter on Line 7 the number of qualified other children from Line 6 who reside less than fifty percent (50%) of the time in the home of the parent claiming the credit.

9. Line 8 – Determine Actual Support. [Rule 1240-2-4-.04(5)(e)2(ii)]

Determine the dollar amount of documented monetary support actually provided by the parent to the caretaker, such as canceled checks or money orders, over the most recent twelve (12) month period, expressed as a monthly average. Documented monetary support can include evidence of payment of child support under another child support order. Determine the monthly average by dividing the annual amount of support provided by twelve (12). Enter the result on Line 8 of the Credit Worksheet.

10. Line 9 – Calculate Theoretical Order.

- (i) Using the income for this parent from Line 1 and the number of qualified other children from Line 7, use the CS Schedule to find the amount of child support the parent would pay for the qualified other children living in the parent's home less than fifty percent (50%) of the time if a theoretical order were issued for those children. Enter the amount on Line 9.
- (ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 9 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

11. Lines 10a and 10b – Calculate Maximum Amount.

- (i) Line 10a – Multiply the theoretical order amount from Line 9 by seventy-five percent (75% or 0.75) and enter the result on Line 10a.

- (ii) Line 10b – Compare the results from Line 8 and Line 10a and enter the lesser amount for the credit on Line 10b of the Credit Worksheet and on Line 1e of the Child Support Worksheet. Do not exceed the lesser of the actual support or seventy-five percent (75%) of the theoretical order.