



#### SUPPLEMENTAL MATERIALS #2

SAMPLE AGREEMENT FOR
50-50 PHYSICAL CUSTODY
AND
NOT COUNTING OVERNIGHTS FOR
PURPOSES OF CHILD SUPPORT

Update on Revisions To Child Support Guidelines

Tuesday, October 5, 1999 8:30-11:30 AM Hotel Captain Cook Anchorage, Alaska

**CLE #99-73** 

2.75 CLE Credits

Sample Agreement for 50-50 Physical Custody and Not Counting Overnights for Purposes of Child Support

# SAMPLE AGREEMENT FOR 50-50 PHYSICAL CUSTODY AND NOT COUNTING OVERNIGHTS FOR PURPOSES OF CHILD SUPPORT

# WEEKLY CHART (Two-week rotating schedule)

#### **WEEK ONE**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
Mother	Father	Father	Mother	Father	Father	Father	8 a.m. to 5 p.m.
Father	Father	Father	Father	Mother	Mother	Mother	5 p.m overnight

#### WEEK TWO

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
Mother	Father	Father	Mother	Father	Father	Father	8 a.m. to 5 p.m.
Father	Father	Father	Mother	Mother	Mother	Mother	5 p.m overnight

Child Support. Child support has been determined in accordance with Civil Rule 90.3, and the 1999 amendments to that rule. The parties are exercising equal (50-50) physical custody of their child. The parties have never believed it in the child's best interests to "count overnights" as they desire to to exercise a 50-50 physical custody arrangement which maximizes each parent's exercise of physical custody of the child in a situation where the Father is off mostly during the days, and so has the child with him a substantial portion of the days as well as nights, and where the Mother works mostly during the days, but is available most evenings.

# **Checklist for Calculating Child Support**

#### CHECKLIST FOR CALCULATING CHILD SUPPORT

- Have you incorporated the revisions to 90.3
- Do you have most recent personal tax return
- Do you have business tax returns if necessary
- Do you have current years pay stubs
- Do you understand all line items on the pay stub
- Does either parent receive any fringe benefits or perks that would be considered income i.e.: company car, bonus, cafeteria plans, paid vacations, subsidized housing
- Have you calculated federal taxes, social security, Medicare, esc correctly i.e.: social security has a cap
  - Is there work related child care
  - Is there voluntary retirement i.e.: 401 K or Sep
- Have you considered actual tax liability after the divorce i.e.: who claims kids, who claims interest on home etc.
- Is a parent self employed: have you looked thoroughly at their schedule C, is there any hidden income, are the expenses reasonable and necessary to run the business, is depreciation front loaded, is the expense real or for tax purposes, have you checked to see specifically what Miscellaneous expenses include, do travel expenses included personal travel, do meal expenses include personal meals
  - Are the kids doing a hybrid or divided custody arrangement
  - Is the parent paid twice a month or every other week

## Resources

1999073/Civil Rule 90.3 Update

### IRS CIRCULARS

Publication Number	Publication Title
504	Divorced or Separated Individuals
501	Exemptions, Standard Deduction, and Filing Information
523	Selling Your Home
463	Travel, Entertainment, and Gift Expenses
502	Child and Dependent Care Expenses
505	Tax and Withholding and Estimated Tax
521	Moving Expenses
508	Educational Expenses
525	Taxable and Nontaxable Income
527	Residential Rental Property (Including Rental of Vacation Homes)
529	Miscellaneous Deductions
530	Tax Information for First-Time Homeowners
533	Self-Employment Tax
534	Depreciation
535	Business Expenses
550	Investment Income and Expenses
575	Pension and Annuity Income (Including Simplified General Rule)
583	Taxpayers Starting a Business
917	Business Use of Your Car
587	Business Use of Your Home
915	Social Security Benefits and Equivalent Railroad Retirement Benefits

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29-Sep-99