

CHILD SUPPORT OBLIGATION
INCOME STATEMENT/AFFIDAVIT

IN THE _____ COURT OF _____ COUNTY
Plaintiff _____ v. Defendant _____

AFFIDAVIT

_____, being duly sworn upon my oath, state as follows:

1 I am the plaintiff defendant in the above entitled matter.

My Social Security number is: _____

2 I am currently employed. My employer's name and address is:

Not currently employed.

My last employer's name and address is: _____

Last position title: _____

Average monthly salary last year of employment: \$ _____

3. My gross monthly income includes:

(For example: of income that must be included, see back of form. If income varies by month, enter the estimated average monthly income.)

Employment income	\$ _____
Self-employment income	_____
Other employment-related income	_____
Other non-employment related income	_____
Total	\$ _____

3a. I incur the following amount monthly for child-care. \$ _____

(If none, write "None")

3b. The child(ren) of the parties is/are
 not covered by health insurance from me
and/or my employer.

covered by health insurance and I pay the
following amount monthly for the insurance
coverage.

\$ _____
(If none, write "None")

4. I understand that I will be required to maintain all income documentation used in preparing this affidavit *(including my most recent income tax return)* and that such documentation shall be made available as directed by the court.

5. I understand that any intentional falsification of the information presented in this income statement/affidavit shall be deemed contempt of court.

Affiant

Sworn to and subscribed before me this _____
day of _____, 19 _____.

EXAMPLES OF INCOME THAT MUST BE INCLUDED IN YOUR GROSS MONTHLY INCOME

- 1 **Employment Income** - shall include, but not be limited to, salary, wages, bonuses, commissions, severance pay, workers' compensation, pension income, unemployment insurance, disability insurance, and Social Security benefits.
- 2 **Self-Employment Income** - shall include, but not be limited to, income from self-employment, rent, royalties, proprietorship of a business, and joint ownership of a partnership or closely held corporation. "Gross income" means gross receipts minus ordinary and necessary expenses required to produce such income.
3. **Other Employment- Related Income** - shall include, but not be limited to, the average monthly value of any expense reimbursements or in-kind payments received in the course of employment that are significant and reduce personal living expenses, such as a furnished automobile, a clothing allowance, and a housing allowance.
4. **Other Non-Employment Related Income** - shall include, but not be limited to, dividends, interest, annuities, capital gains, gifts, prizes, and pre-existing periodic alimony.

RULE 32, ALABAMA RULES OF JUDICIAL ADMINISTRATION, PROVIDES THE FOLLOWING DEFINITIONS:

Income. For purposes of the guidelines specified in this Rule, "income" means the actual gross income of a parent, if the parent is employed to full capacity, or if the parent is unemployed or underemployed then it means the actual gross income the parent has the ability to earn.

Gross Income.

"Gross income" includes income from any source, and includes, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, severance pay pensions, interest, trust income, annuities, capital gains, Social Security benefits, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, gifts, prizes, and preexisting periodic alimony.

"Gross income" does not include child support received for other children or benefits received from means-tested public assistance programs, including but not limited to, Aid to Families with Dependent Children, Supplemental Security Income, food stamps, and general assistance.

Self-employment Income.

For income from self-employment, rent, royalties, proprietorship of business, or joint ownership of a partnership or closely held corporation, "gross income" means gross receipts minus ordinary and necessary expenses required to produce such income, as allowed by the Internal Revenue Service, with the exceptions noted in Rule 32 (B)(3)(b).

Under those exceptions, "ordinary and necessary expenses" does not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses, investment tax credits, or any other business expenses determined by the court to be inappropriate for determining gross income for purposes of calculating child support.

Other Income. Expense reimbursements or in-kind payments received by a parent in the course of employment or self-employment or operation of a business shall be counted as income if they are significant and reduce personal living expenses.