

**STATE OF NORTH CAROLINA**

\_\_\_\_\_ County

File No.	IV-D Case No.
Case No. (Code)	UIFSA Case No.

In The General Court Of Justice  
 District  Superior Court Division

Civil: Plaintiff \_\_\_\_\_  
 Criminal: STATE

**WORKSHEET B  
CHILD SUPPORT OBLIGATION  
JOINT OR SHARED  
PHYSICAL CUSTODY**

G.S. 50-13.4(c)

**VERSUS**  
Name Of Defendant \_\_\_\_\_

Children	Date Of Birth	Children	Date Of Birth

STOP <b>Stop here if the number of overnights with either parent is less than 123, in which case shared physical custody does not apply (and see Worksheet A, AOC-CV-627).</b>	Plaintiff	Defendant	Combined
	1. MONTHLY GROSS INCOME	\$	\$
a. Minus pre-existing child support payment	-	-	
b. Minus responsibility for other children	-	-	
2. MONTHLY ADJUSTED GROSS INCOME	\$	\$	\$
3. PERCENTAGE SHARE OF INCOME (line 2 for each parent's income, divided by Combined income)	%	%	
4. BASIC CHILD SUPPORT OBLIGATION (apply line 2 Combined to the Schedule of Basic Support Obligations— see AOC-A-162, Rev. 1/23)			\$
5. SHARED CUSTODY BASIC OBLIGATION (multiply line 4 by 1.5)			\$
6. EACH PARENT'S PORTION OF SHARED CUSTODY SUPPORT OBLIGATION (line 3 × line 5 for each parent)	\$	\$	
7. OVERNIGHTS WITH EACH PARENT (Combined must total 365 × total number of children)			
8. PERCENTAGE WITH EACH PARENT (line 7 divided by 365 × total number of children)	%	%	
9. SUPPORT OBLIGATION FOR TIME WITH OTHER PARENT (line 6 × other parent's line 8)	\$	\$	
10. ADJUSTMENTS (expenses paid directly by each parent)	\$	\$	
a. Work-related child care costs	\$	\$	
b. Health Insurance premium costs - child's/children's portion only (total premium ÷ # of persons covered × # of children subject to order = children's portion)	\$	\$	
c. Extraordinary expenses	\$	\$	
d. Total Adjustments (for each column, add 10a, 10b, and 10c. Add two totals for Combined amount)	\$	\$	\$
11. EACH PARENT'S FAIR SHARE OF ADJUSTMENTS (line 10d Combined × line 3 for each parent)	\$	\$	
12. ADJUSTMENTS PAID IN EXCESS OF FAIR SHARE (line 10d minus line 11. If negative number, enter zero)	\$	\$	
13. EACH PARENT'S ADJUSTED SUPPORT OBLIGATION (line 9 minus line 12)	\$	\$	
14. RECOMMENDED CHILD SUPPORT ORDER (subtract lesser amount from greater amount in line 13 and enter result directly under greater amount)	\$	\$	

Date \_\_\_\_\_ Prepared By (type or print) \_\_\_\_\_

(NOTE: This form may be used in both civil and criminal cases.)  
(Over)

## INSTRUCTIONS FOR COMPLETING CHILD SUPPORT WORKSHEET B PARENTS WITH JOINT OR SHARED CUSTODY

Worksheet B should be used when the parents share joint physical custody of at least one of the child(ren) for whom support is sought. Legal custody of the child(ren) is not relevant with respect to this determination. Worksheet B should be used if one parent has sole legal custody but, in fact, the parents exercise joint physical custody of the child(ren) as defined below. On the other hand, the worksheet should not be used simply because the parents share joint legal custody of the child(ren).

Joint physical custody is defined as custody for at least one-third of the year (more than 122 overnights per year) - not one-third of a shorter period of time, e.g., one-third of a particular month. For example, child support would not be abated merely because the child spends an entire month with one parent during the summer. **Worksheet B should be used only if both parents have custody of the child(ren) for at least one-third of the year and the situation involves a true sharing of expenses, rather than extended visitation with one parent that exceeds 122 overnights.** Parents share custody of a child if the child lives with each parent for at least 123 nights during the year and each parent assumes financial responsibility for the child's expenses during the time the child lives with that parent. A parent does not have shared custody of a child when that parent has visitation rights that allow the child to spend less than 123 nights per year with the parent and the other parent has primary physical custody of the child. Split custody refers to cases in which one parent has primary custody of the other child or children. Child support computations for shared and split custody are determined without regard to whether a parent has primary, shared, or joint legal custody of a child.

In cases involving joint or shared physical custody, the basic child support obligation is multiplied by 1.5 to take into account the increased cost of maintaining two primary homes for the child(ren). Each parent's child support obligation is calculated based on the percentage of time that the child(ren) spends/spend with the other parent. The support obligations of both parents are then offset against each other, and the parent with the higher support obligation pays the difference between the two amounts.

Lines 1 through 4 of Worksheet B are calculated in the same manner as lines 1 through 4 of Worksheet A. Multiply line 4 by 1.5 and enter the result on line 5. On line 6, multiply line 5 by each parent's percentage share of income (line 3) and enter the result under the appropriate column for each parent.

On lines 7 and 8, enter the number of nights the child(ren) spend with each parent during the year and calculate the percentage of total overnights spent with each parent. If at least one of the children does not spend at least 123 overnights with each parent, Worksheet B should not be used. The total number of nights should equal 365 times the total number of children. On line 9, multiply plaintiff's line 6 by defendant's line 8 and enter the result under the column for plaintiff, then multiply defendant's line 6 by plaintiff's line 8 and enter the result under the column for defendant.

Lines 10a through 10d of Worksheet B are calculated in the same manner as lines 5a through 5d of Worksheet A. On line 11, multiply line 10d (Combined) by line 3 for each parent and enter the result under the column for that parent. Subtract line 11 from line 10d for each parent and enter the result on line 12 (if negative, enter zero).

Subtract line 12 from line 9 for each parent and enter the result on line 13 under the appropriate column. In some cases, the result may be a negative number. If the result is negative, enter it as a negative number on line 13, not as a positive number or as a zero. If plaintiff's line 13 is greater than defendant's line 13, enter the difference between these two amounts on line 14 under plaintiff's column and leave defendant's column blank. If defendant's line 13 is greater than plaintiff's line 13, enter the difference between these two amounts on line 14 under defendant's column and leave plaintiff's column blank. [Note that if either of the numbers on line 13 is a negative number, you must change the signs when you subtract. For example, \$100 minus negative \$50 equals \$150.]

**NOTE TO PLAINTIFF AND DEFENDANT:** *The information required to complete the worksheet is known only to the parties. It is the responsibility of the parties to provide this information to the Court so that the Court can set the appropriate amount of child support. The Clerk of Superior Court CANNOT obtain this information or fill out this worksheet for you. If you need assistance, you may contact an attorney or apply for assistance at the IV-D agency within your county.*