State of Alabama Unified Judicial System

## CHILD SUPPORT OBLIGATION

Case	NI	~h	or
Case	IVUI	าเม	er

Form CS-41 Rev. 1	/09 INCC	OME STATEME	NT/AFFIDAVIT		
IN THE	Circuit or District)	COURT OF	(Name of County)	COUNTY, ALABAMA	
Plaintiffv. Defendant					
AFFIDAVIT  I,, being duly sworn upon my oath, state as follows:  (Name of Affiant)					
_		_			
	laintiff ∐Defendant y number is:		=	in the above matter.	
2. I am ☐ current	ly employed. My employe	er's name and addres	ss are:		
	rently employed.				
My last employer's name and address are:					
Last position	title:				
Last position title:  Average monthly salary in the last year of employment: \$					
3. My monthly gross	income includes:				
(For example of income that	must be included, see back of this	form. If income varies by moi	nth, enter the estimated avera	age monthly gross income.)	
-	oyment income				
	employment income · employment-related inco				
Other non-employment rela Total	non-employment related				
		\$ 			
<ul><li>4. I incur the following amount monthly for work-related child-care:</li><li>5. The child(ren) of the parties is/are</li></ul>		ork-related \$			
		Ψ	(if none, write "Nor	ne")	
not covere	ed by health insurance fro	om me			
and/or my er □ covered b	nployer. y health insurance and I p	pay the			
following amount monthly for coverage.			(if none, write "Noi	ne")	
6. I pay the following total amount for □child support □alimony in [a] prior					
case(s) as follows: [List case number(s) and county(ies) and state(s) here]		state(s) here]:			
		\$	(if none, write "None	e")	
my most recent income	e tax return) and that such of	documentation shall be	made available as direc	come Statement/Affidavit <i>(including</i> ited by the court. I also understand may subject me to the penalties of	
Sworn to and subscri	bed before me this	Affiant		<del></del>	
Notary/Clerk					

## 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, worker's 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, or joint ownership of a partnership or closely held corporation. "Gross income" means gross receipts minus ordinary and necessary expenses required to produce this 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, Temporary Assistance for Needy Families, 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 of self-employment or operation of a business shall be counted as income if they are significant and reduce personal living expenses.