

IN THE SUPREME COURT OF THE STATE OF ARIZONA

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In the Matter of: )  
 )  
ADOPTION OF TECHNICAL ) Administrative Order  
REVISIONS TO THE ARIZONA ) No. 2011 - 46  
CHILD SUPPORT GUIDELINES )  
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\_\_\_\_\_ )

Pursuant to Arizona Revised Statutes § 25-320 (D), the Supreme Court shall establish guidelines for determining the amount of child support and review the guidelines at least once every four years to ensure that their application results in the determination of appropriate child support amounts.

In November 2010, this Court entered Administrative Order No. 2010-116, which adopted the existing income shares model of child support guidelines that included a Basic Child Support Obligation Schedule updated with current economic data.

This Administrative Order adopts technical language changes to the guidelines which were necessary to provide clarification for programming a web-based child support calculator on the Supreme Court's publicly-accessible website. Additional revisions reflect federal tax code requirements related to the allocation of tax exemptions.

Now, therefore, pursuant to Article VI, Section 3, of the Arizona Constitution,

IT IS ORDERED that the attached changes to the guidelines shall be effective for all child support orders, whether original orders or modifications of previous orders, entered after May 31, 2011, except in cases of default or as otherwise agreed upon by the parties.

Dated this 4th day of May, 2011.

FOR THE COURT:

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REBECCA WHITE BERCH  
Chief Justice

## Appendix

### Changes to sections 8 and 27 of the Arizona child support guidelines

Additions are shown by underline; deletions are shown by ~~strikeout~~.

## **ARIZONA CHILD SUPPORT GUIDELINES** **ADOPTED BY THE ARIZONA SUPREME COURT** **EFFECTIVE JUNE 1, 2011**

**BACKGROUND.** [No change in text.]

**1. through 7.** [No change in text.]

### **8. DETERMINING THE BASIC CHILD SUPPORT OBLIGATION**

Locate the income closest to the parents' Combined Adjusted Income figure on the Schedule of Basic Child Support Obligations and select the column for the number of children involved. This number is the Basic Child Support Obligation. If the parents' income falls exactly in between two combined adjusted gross income amounts, round up to the nearest combined adjusted income entry on the schedule of basic child support obligations.

EXAMPLE: The combined adjusted gross income of the parents' is \$8,125 which is exactly between \$8,100 and \$8,150. Round up to the nearest combined adjusted income entry of \$8,150 and use this amount as the basic child support obligation.

If there are more than six children, the amount derived from the schedule of basic support obligations for six children shall be the presumptive amount. The party seeking a greater sum shall bear the burden of proof that the needs of the children require a greater sum.

If the combined adjusted gross income of the parties is greater than \$20,000 per month, the amount set forth for combined adjusted gross income of \$20,000 shall be the presumptive Basic Child Support Obligation. The party seeking a sum greater than this presumptive amount shall bear the burden of proof to establish that a higher amount is in the best interests of the children, taking into account such factors as the standard of living the children would have enjoyed if the parents and children were living together, the needs of the children in excess of the presumptive amount, consideration of any significant disparity in the respective percentages of gross income for each party and any other factors which, on a case by case basis, demonstrate that the increased amount is appropriate.

**9. through 26.** [No change in text.]

27. **FEDERAL AND STATE TAX EXEMPTION FOR DEPENDENT CHILDREN**

~~In any case in which the current child support obligation is at least \$1,200 per year, there should be an allocation of~~ All the federal and state tax exemptions applicable to the minor children which as closely as possible approximates the percentages of child support being provided by each of the parents. shall be allocated between the parents as they agree, or, in the absence of their agreement, in a manner that allows each parent to claim allowable federal dependency exemptions proportionate to adjusted gross income in a reasonable pattern that can be repeated in no more than 5 years. This may be done by allocating claiming of the children or claiming of specific years. To implement this provision, the proportionate share of the combined adjusted gross income of both parents is rounded to the nearest fraction with a denominator no larger than 5 (i.e. 1/2, 1/3, 2/3, 1/4, 3/4, 1/5, 2/5, 3/5, 4/5). For illustrative purposes, assume father earns \$60,000 and mother earns \$40,000 of the combined adjusted gross income of \$100,000. Father's share of the combined income is 3/5. If father earned \$30,000 and mother earned \$20,000, then 3/5 would still be the fraction with a denominator of 5 or less that comes closest to father's share of the parents' combined adjusted gross income. The dependency exemption shall therefore be allocated utilizing this fraction. If it is determined that a party who is parent otherwise entitled to the dependency exemption based upon the above percentages will would not derive a no tax benefit from claiming the dependency exemption, it in any given tax year, then the entire exemption for that tax year, and not just the share indicated by the preceding sentence, should may be allocated to the other party. parent who would derive a tax benefit for that tax year. An Internal Revenue Service Form 8332 may need to be signed and filed with a parent's income tax return.

The court may deny the right to a present or future tax exemption when a history of non-payment of child support exists. The allocation of exemption shall may be conditioned upon payment by December 31 of the total court-ordered monthly child support obligation for the current calendar year and any court-ordered arrearage payments due during that calendar year for which the exemption is to be claimed. If these conditions have been met, the custodial parent shall will need to execute the necessary Internal Revenue Service form (Form 8332) to transfer the exemption. If the noncustodial parent has paid the current child support, but has not paid the court-ordered arrearage payments, the noncustodial parent shall not be entitled to claim the exemption.

For purposes of this section only, a noncustodial parent shall be credited as having paid child support that has been deducted on or before December 31 pursuant to an order of assignment if the amount has been received by the court or clearinghouse by January 15 of the following year.

EXAMPLE: Noncustodial parent's percentage of gross income is approximately 67% (2/3) and custodial parent's percentage is approximately 33% (1/3). All payments are current. If there are three children, the noncustodial parent would be entitled to claim the exemption for two children and the custodial parent would be entitled to claim the exemption for one child. If there is only one child, the noncustodial parent would be entitled to claim the child two out of every three years, and the custodial parent would claim the child one out of every three

years.

**28. through 29.** [No change in text.]

**SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION.** [No change.]