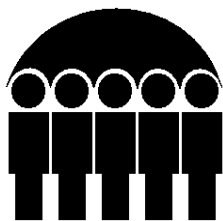


Revised April 22, 2003

Employees' Manual  
Title 10  
Chapter H Appendix

# **DETERMINING CHILD SUPPORT OBLIGATIONS**

## **APPENDIX**



Iowa  
Department  
of  
Human Services

	<u>Page</u>
470-0204, Financial Statement .....	1
470-2154, Request to Complete Financial Statement.....	3
470-2639, Request for Financial Statement.....	4
470-2640, Child Support Guidelines Worksheet.....	6
470-2870, Foster Care Financial Statement.....	7
470-2950, Child Support Guidelines Worksheet Cover Letter.....	9
470-3515, Verification of Social Security Information .....	10
470-3935, Employer Verification Fax .....	11
IRS-2441, Child and Dependent Care Expenses .....	12
IRS Schedule C, Profit or Loss from Business.....	13
IRS Schedule F, Profit or Loss From Farming .....	14
Schedule SE, Self-Employment Tax.....	15

**470-0204, Financial Statement**

Purpose	Use form 470-0204, <i>Financial Statement</i> , to request the parents' financial information.
Source	<p>Generate this form by making the following entries on the respective process screens:</p> <ul style="list-style-type: none"><li>◆ ADMIN: Enter a "Y" in the GENERATE NOTICES field on the ADMIN screen to generate this form for the first time, or an "R" to regenerate it.</li><li>◆ ADPAT: Enter a "Y" in the GENERATE NOTICES field on the ADPAT screen to generate this form for the first time, or an "R" to regenerate it.</li><li>◆ PATEST: Enter a "Y" in the GEN FORMS field on the PATEST2 screen to generate this form for the first time, or an "R" to regenerate it.</li><li>◆ REVIEW: Enter a "Y" in the NOI field on the REVIEW1 screen to generate this form for the first time, or an "R" to regenerate it.</li><li>◆ ADMOD: Enter a "Y" in the NOI field on the ADMOD1 screen to generate this form for the first time, or an "R" to regenerate it.</li><li>◆ URESA: Enter a "Y" in the GENERATE INTERROGS field on the URESA2 screen.</li></ul>
Completion	<p>Complete this form when you need to compute the child support obligation.</p> <p>If generated from the ADMIN, ADPAT, PATEST, REVIEW, ADMOD or URESA screen, ICAR automatically enters all of the data in the heading of this form. If generated manually, you must enter all of the data. Each parent completes the remainder of this form.</p>
Distribution	Personally serve, through the sheriff or private process server, one copy of this form with the accompanying establishment or modification documents upon the obligor (or the alleged father if appropriate).

Personally serve, through the sheriff or private process server, one copy of this form with accompanying modification documents upon the obligee (not the caretaker if the other parent is not the caretaker).

Mail one copy of this form with accompanying establishment documents by first-class mail to the obligee (not the caretaker if the other parent is not the caretaker).

Data

ICAR enters all of the information on the form. You must enter the information for manually generated forms:

- ◆ Obligor's/alleged father's name
- ◆ Oblige's or caretaker's name
- ◆ Third party's name (if applicable)
- ◆ Children's names
- ◆ Date generated (current date in MM/DD/CCYY format)
- ◆ Docket number
- ◆ ICAR number
- ◆ Worker ID
- ◆ County name where document is filed

**470-2154, Request to Complete Financial Statement**

Purpose	Use form 470-2154, <i>Request to Complete Financial Statement</i> , with form 470-2870, <i>Foster Care Financial Statement</i> , to inform the obligor with a prior support order that the prior order remains in effect. This form also explains that this obligor's financial information will be used to determine the other parent's child support obligation.
Source	Because this form is not used frequently, this form is not generated from the ADMIN screen. Generate it from the FORMVIEW screen.
Completion	<p>Complete this form when the obligor has a prior support order including the child in foster care.</p> <p>You must enter all of the data into this form.</p>
Distribution	Personally serve, through the sheriff or private process server, one copy of this form with the <i>Foster Care Financial Statement</i> upon the obligor who is already ordered to pay support.
Data	<p>Worker enters all of the following information on the form:</p> <ul style="list-style-type: none"><li>◆ Date generated (current date in MM/DD/CCYY format)</li><li>◆ ICAR number</li><li>◆ Obligor's name and address</li><li>◆ Children's names</li><li>◆ Court order number</li><li>◆ County and state where prior order is being filed</li><li>◆ Worker name, address, and telephone number</li></ul>

**470-2639, Request for Financial Statement**

## Purpose

Use form 470-2639, *Request for Financial Statement*, in an establishment action to:

- ◆ Ask each parent to complete and return form 470-0204, *Financial Statement*, within ten days.
- ◆ Explain the use of the guidelines in determining child support obligations.
- ◆ Inform the parent of the consequences of not returning the *Financial Statement* in ten days.

## Source

Enter a “Y” in the GENERATE NOTICES field on the ADMIN or the ADPAT screen to generate this form for the first time, or an “R” to regenerate it.

## Completion

Complete this form when you send the *Financial Statement* to the obligor/alleged father and obligee to enable you to compute the child support obligation.

If you generate this form from the ADMIN or the ADPAT screen, ICAR automatically enters all of the data in the heading of the form. If you generate it manually, you must enter all of the data.

## Distribution

Personally serve, through the sheriff or private process server, one copy of this form with form 470-3309, *Notice to Alleged Father of Intent to Establish Paternity (and Support)*, or with form 470-1922, *Notice of Support Debt*, and accompanying documents upon the obligor or the alleged father.

Mail one copy of this form and accompanying documents to the obligee (not the caretaker, if the other parent is not the caretaker) by first-class mail. For an interstate case, mail the obligee’s copy to the responding state.

## Data

ICAR enters all of the information on the form. You must enter the information for manually generated forms:

- ◆ Date generated (current date in MM/DD/CCYY format)
- ◆ ICAR number
- ◆ Obligees' name and address or responding state's IV-D agency name and address
- ◆ Obligor's/alleged father's name and address
- ◆ Worker's name, ID, address and telephone number
- ◆ Children's names

**470-2640, Child Support Guidelines Worksheet**

Purpose	Use form 470-2640, <i>Child Support Guidelines Worksheet</i> , to inform each parent about the child support obligation.
Source	Generate this form from the PC application.
Completion	Complete this form after you receive financial information from the parents and after you calculate the child support obligation. Enter all necessary financial information into the PC application which performs the necessary calculations.  To print this form from the PC application, select PRINT GUIDELINE or PRINT GUIDELINE AND ATTACHMENTS from the FILE menu.
Distribution	Send one copy each to the obligor/alleged father and the obligee by first-class mail with the cover letter.
Data	The form contains the following information: <ul style="list-style-type: none"> <li>◆ Case number</li> <li>◆ Docket numbers</li> <li>◆ Dependents included in support order</li> <li>◆ Names of obligor/alleged father and obligee</li> <li>◆ Method used to determine income</li> <li>◆ Income information and deductions</li> <li>◆ Guidelines percentage</li> <li>◆ Calculation used to determine guideline amount of child support</li> <li>◆ Extraordinary visitation</li> <li>◆ Deviation reason and amounts</li> <li>◆ Recommended amount of current and accrued support</li> <li>◆ Changes in support obligation as children emancipate</li> <li>◆ Qualified additional dependents (QADD)</li> <li>◆ Comments</li> </ul>



**470-2870, Foster Care Financial Statement**

Purpose	Use form 470-2870, <i>Foster Care Financial Statement</i> , to request the parents' financial information, which the Unit uses to compute the child support obligations.
Source	<p>Enter an "F" in the GENERATE NOTICES field on the ADMIN screen to generate this form for the first time, or an "R" to regenerate it.</p> <p>Enter a "Y" in the NOI field on the REVIEW or ADMOD screen to generate this form for the first time, or an "R" to regenerate it.</p>
Completion	<p>Complete this form if there is not currently an order for support for this obligor or if there is currently an order for support for this obligor.</p> <p>When generated from the ADMIN, ADMOD or REVIEW screen, ICAR automatically enters all of the data into this form. If manually generated, you must enter the data.</p>
Distribution	<p>Personally serve, through the sheriff or process server, one copy of this form with:</p> <ul style="list-style-type: none"><li>◆ Form 470-2983, <i>Notice of Support Debt: Foster Care</i>, and accompanying documents upon the obligor if no order for support exists for this obligor.</li><li>◆ Form 470-2154, <i>Request to Complete Financial Statement</i>, upon the obligor if an order for support for the child in foster care exists for this obligor.</li><li>◆ Form 470-3253, <i>Notice of Intent to Review and Adjust a Child Support Obligation</i>, to each necessary party if an order is being reviewed.</li><li>◆ Form 470-3437, <i>Notice of Intent to Modify a Child Support Obligation</i>, to each necessary party if an order is being modified.</li></ul>

Data

ICAR enters all of the following information on the form. You must enter the information for manually generated forms:

- ◆ Obligor's name
- ◆ Oblige's name
- ◆ Third party's name (if applicable)
- ◆ Children's names
- ◆ Date generated (current date in MM/DD/CCYY format)
- ◆ ICAR number
- ◆ Worker ID
- ◆ Court order number
- ◆ County where action is being filed

**470-2950, Child Support Guidelines Worksheet Cover Letter**

Purpose	Use form 470-2950, <i>Child Support Guidelines Worksheet Cover Letter</i> , in an establishment action to notify the obligor/alleged father and the caretaker (or the other parent, if not the caretaker) that the Unit will consider any new or different financial information they submit within ten days of the date on this form.
Source	Enter a “Y” in the GENERATE GUIDELINES CV LTR field on the ADMIN or the ADPAT2 screen to generate the form for the first time, or an “R” to regenerate it.
Completion	<p>Complete this form after you receive the parent’s financial information and after you calculate the child support obligation.</p> <p>If generated from the ADMIN or the ADPAT2 screen, ICAR automatically enters all of the data. If manually generated, you must enter all of the data.</p>
Distribution	Send one copy each to the obligor/alleged father and the obligee (or the other parent, if not the caretaker) by first-class mail with form 470-2640, <i>Child Support Guidelines Worksheet</i> . For an interstate case, send the obligee’s copy to the responding state.
Data	<p>ICAR enters all of the information on the form. You must enter the information for manually generated forms:</p> <ul style="list-style-type: none"> <li>◆ Data generated (current date in MM/DD/CCYY format)</li> <li>◆ ICAR number</li> <li>◆ Obligee’s name and address or responding state’s IV-D agency’s name and address</li> <li>◆ Obligor’s/alleged father’s name and address</li> <li>◆ Children’s names</li> <li>◆ Worker name, ID, address and telephone number</li> </ul>

**470-3515, Verification of Social Security Information**

Purpose	Use form 470-3515, <i>Verification of Social Security Information</i> , to verify social security disability (SSD) benefits received by the obligor/alleged father and dependents.
Source	Because this form is not generated from a process screen, generate this form from the FORMVIEW screen.
Completion	Use this form when you cannot verify the obligor's/alleged father's SSD benefits through the Beneficiary and Earnings Data Exchange (BENDEX) or the State Data Exchange System (SDXD).
Distribution	Send this form to your region's Social Security Administration (SSA) office with a self-addressed stamped envelope.
Data	<p>The worker enters all of the following information:</p> <ul style="list-style-type: none"> <li>◆ Date generated</li> <li>◆ SSA office address</li> <li>◆ ICAR case number</li> <li>◆ Obligor's/alleged father's name, SSN, and date of birth</li> <li>◆ Children's names, SSNs, and dates of birth</li> <li>◆ Worker name and address</li> </ul>

---

**470-3935, Employer Verification Fax**

Purpose	Use form 470-3935, <i>Employer Verification Fax</i> , to verify income or deductions.
Source	This form is not located on ICAR. Generate this form from your PC.
Completion	<p>Fax this form to an employer when you need to verify income, and you have not used form 470-0177M, <i>Employer Verification</i>, or the employer will not verify income or deductions over the telephone.</p> <p>You must enter the necessary data in these fields. Use the TAB key to enter the data while the document is protected. Select the UNPROTECT DOCUMENT option under the TOOLS menu to edit the document and remove unnecessary questions.</p>
Distribution	Fax this form to the employer.
Data	<p>The worker enters all of the following information:</p> <ul style="list-style-type: none"><li>◆ Date generated</li><li>◆ Obligor's/alleged father's/obligee's name and SSN</li><li>◆ Employer name and address</li><li>◆ Office name</li><li>◆ Type of process (review and adjustment or establishment)</li><li>◆ Worker name, phone number, address and fax number</li></ul>

**IRS-2441, Child and Dependent Care Expenses**

Purpose	Use form IRS-2441, <i>Child and Dependent Care Expenses</i> , to verify employment-related child care expenses when calculating a support obligation.
Source	Because the obligee obtains this form from the Internal Revenue Service (IRS), this form does not generate from ICAR.
Completion	The obligee completes this form to receive credit from the IRS for employment-related child care expenses. The Unit reviews this completed form when giving the obligee a child care deduction to gross income.

**IRS Schedule C, Profit or Loss from Business**

Purpose	Use form IRS Schedule C, <i>Profit or Loss from Business</i> , to verify income and expenses from self-employment when calculating a support obligation.
Source	Because the obligor/alleged father or the obligee obtains this form from the IRS, this form does not generate from ICAR.
Completion	The obligor/alleged father or the obligee completes this form to report income or loss from self-employment to the IRS. The Unit reviews this completed form when determining income.

**IRS Schedule F, Profit or Loss From Farming**

Purpose	Use form IRS Schedule F, <i>Profit or Loss from Farming</i> , to verify income and loss from farming when calculating a support obligation.
Source	Because the obligor/alleged father or the obligee obtains this form from the IRS, this form does not generate from ICAR.
Completion	The obligor/alleged father or the obligee completes this form to report income or loss from farming to the IRS. The Unit reviews this completed form when determining income.



---

**Schedule SE, Self-Employment Tax**

Purpose	Use Schedule SE, <i>Self-Employment Tax</i> , to verify the tax due on net earnings for self-employed individuals when calculating a support obligation.
Source	Because the obligor/alleged father or the obligee obtains this form from the IRS, this form does not generate from ICAR.
Completion	The obligor/alleged father or the obligee completes this form to calculate the tax due on net earnings from self-employment and reports that amount to the IRS. The Unit reviews this completed form when determining income.



# STATE OF IOWA

THOMAS J. VILSACK, GOVERNOR  
SALLY J. PEDERSON, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES  
KEVIN W. CONCANNON, DIRECTOR

April 22, 2003

## GENERAL LETTER NO. 10-H-AP-2

ISSUED BY: Bureau of Collections,  
Division of Child Support Recovery, Case Management, and Refugee Services

SUBJECT: Employees' Manual, Title 10, Chapter H, ***DETERMINING CHILD SUPPORT OBLIGATIONS APPENDIX***, Title page, revised; Contents (page 1), revised; pages 1 through 15, revised; and the following forms:

470-0204	<i>Financial Statement</i> , revised
470-2154	<i>Request to Complete Financial Statement</i> , revised
470-2639	<i>Request for Financial Statement</i> , revised
470-2640	<i>Child Support Guidelines Worksheet</i> , revised
470-2870	<i>Foster Care Financial Statement</i> , revised.
470-2950	<i>Child Support Guidelines Worksheet Cover Letter</i> , revised
470-3515	<i>Verification of Social Security Information</i> , new
470-3935	<i>Employer Verification Fax</i> , new
IRS-2441	<i>Child and Dependent Care Expenses</i> , revised
IRS Schedule C	<i>Profit or Loss from Business</i> , revised
IRS Schedule F	<i>Profit or Loss from Farming</i> , revised
IRS Schedule SE	<i>Self – Employment Tax</i> , revised

### Summary

This appendix is renamed ***DETERMINING CHILD SUPPORT OBLIGATIONS*** to reflect the contents, which is revised and relocated from its previous location in Title 10, Chapter M-Appendix. The material is revised to reflect policy changes to forms and simplification of information. The changes include:

- ◆ Addition of language regarding receipt of social security disability benefits.
- ◆ Modifications of forms to reflect the Iowa Supreme Court's changes to the child support guidelines.
- ◆ Updated versions of federal tax forms.

Material previously contained in X-H-Appendix, ***INTERSTATE CASES***, will be revised and incorporated into new Chapter 9-K-Appendix, ***INTERSTATE CASE PROCESSING***.

**Effective Date**

Immediately.

**Material Superseded**

Remove the entire Chapter H-Appendix from Employees' Manual, Title 10, and destroy it. This includes the following:

<u>Page</u>	<u>Date</u>
Title page	February 7, 1989
Contents (page 1)	February 7, 1989
1-27	February 7, 1989
Federal Tax Refund Offset Program Update Request Form	7/1/87
Acknowledgment of Interstate Referrals	Undated
Status Report	Undated
470-2515	9/88
470-2518	9/88
470-2520	9/88
470-2516	9/88
470-2517 (12 pp.)	9/88
470-2519	9/88
470-2521	9/88

**Additional Information**

All of the forms previously in this appendix are obsolete.

Refer questions about this general letter to your regional collections administrator.