November 15, 2007

The Honorable Robert M. Bell, Chief Judge The Honorable Irma S. Raker The Honorable Glenn T. Harrell, Jr. The Honorable Lynne A. Battaglia The Honorable Clayton Greene, Judges The Court of Appeals of Maryland Robert C. Murphy Courts of Appeal Building Annapolis, Maryland 21401

Your Honors,

The Rules Committee submits this Letter Report, and recommends that the Court adopt, on an emergency basis, the amendments to Rule 9-206 transmitted with it. The purpose of most of the proposed changes is to conform the Rule, including Child Support Guideline Worksheets set forth in sections (c) and (d), to statutory changes to Code, Family Law Article, Title 12 that took effect October 1, 2007. Additional modifications to Rule 9-206 are made, as described in the Reporter's Note that follows the Rule.

Because the statutory changes affect the computation of child support awards under the Maryland Child Support Guidelines, the Committee respectfully requests that the Court add to the agenda of the December 3, 2007 open meeting on Rules consideration of the amendments to Rule 9-206.

For the Court's reference, included with this Letter Report is an unmarked copy of Rule 9-206, showing the Rule as it would appear if the recommended changes are adopted. For the guidance of the Court and the public, following the proposed rule change is a Reporter's Note describing the reasons for the proposal and any changes that would be effected in current law or practice. We caution that the Reporter's Note was prepared initially for the benefit of the Rules Committee; it is not part of the Rule and has not been debated or approved by the Committee; and it is not to be regarded as any kind of official comment or interpretation. It is included solely to assist the Court in understanding some of the reasons for the proposed changes.

Respectfully submitted,

Joseph F. Murphy, Jr. Chairperson

Linda M. Schuett Co-Chairperson

JFM/LMS:cdc

MARYLAND RULES OF PROCEDURE TITLE 9 - FAMILY LAW ACTIONS CHAPTER 200 - DIVORCE, ANNULMENT AND ALIMONY

AMEND Rule 9-206 by revising the worksheets to conform to statutory changes, by deleting language from and adding language to the "Comments" section of Worksheets A and B, and by making stylistic changes, as follows:

Rule 9-206. CHILD SUPPORT GUIDELINES

(a) Definitions

The following definitions apply in this Rule:

(1) Shared Physical Custody

"Shared physical custody" has the meaning stated in Code, Family Law Article, §12-201 (i).

(2) Worksheet

"Worksheet" means a document to compute child support under the guidelines set forth in Code, Family Law Article, Title 12, Subtitle 2.

(b) Filing of Worksheet

In an action involving the establishment or modification of child support, each party shall file a worksheet in the form set forth in section (c) or (d) of this Rule. Unless the court directs otherwise, the worksheet shall be filed not later than the date of the hearing on the issue of child support.

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Cross reference: See Code, Family Law Article, §12-203 (a) and Walsh v. Walsh, 333 Md. 492 (1994).

(c) Primary Physical Custody

Except in cases of shared physical custody, the worksheet shall be in substantially the following form:

	In the
	Circuit Court for
v.	
	No

WORKSHEET A - CHILD SUPPORT OBLIGATION: PRIMARY PHYSICAL CUSTODY

Children	Date of Birth	Children	Date of Birth
Name of Child	Date of Birth	Name of Child	 Date of Birth
Name of Child	Date of Birth	Name of Child	Date of Birth
Name of Child	Date of Birth	Name of Child	Date of Birth
		<u>Mother</u>	Father Combined
taxes)	UAL INCOME (Before ly Law Article, §12	\$ 2-201 (b))	\$ ///////
_	eexisting child sup actually paid	pport -	- ///////
	alth insurance prem included)	ium	

	c. <u>b.</u> Minus alimony actually pai	d –	-	///////////////////////////////////////
	d. <u>c.</u> Plus/minus alimony awarded in this case	+/-	+/-	///////////////////////////////////////
2.	MONTHLY ADJUSTED ACTUAL INCOME	\$	\$	\$
3.	PERCENTAGE SHARE OF INCOME (Line Each <u>Divide each</u> parent's income <u>on line 2 by the combined income</u> on line 2. divided by Combined Income)	2 . %	9	
4.	BASIC CHILD SUPPORT OBLIGATION (Apply line 2 Combined <u>Income</u> to Child Support Schedule.)	 	/////	\$
	a. Work-Related Child Care Expenses <u>(</u> Code, FL <u>Family Law Article,</u> §12-204 (g) <u>)</u>	++++++ +++++++++++++++++++++++++++++++		+
	<u>b. Health Insurance Expenses</u> (Code, Family Law Article, §12-204 (h)(1))	////// //////////////////////////////	<u>//////</u> ////// <u>\$</u>	+
	<pre>b. <u>c.</u> Extraordinary Medical Expenses <u>(</u>Code, FL <u>Family Law Article</u>, §12-204 (h)<u>(2))</u></pre>	++++++ +++++++++++++++++++++++++++++++		+
	c. <u>d.</u> Additional Expenses <u>(</u> Code, FL <u>Family Law Article</u> , §12-204 (i) <u>)</u>	////// //////////////////////////////		+
5.	TOTAL CHILD SUPPORT OBLIGATION (Add lines 4, 4 a, 4 b, and 4 c <u>,</u> <u>and 4 d)</u> .	////// ////// //////	//////	\$

6.	EACH PARENT'S CHILD SUPPORT OBLIGATION (Multiply line 3 times <u>5 by</u> line 5 <u>3</u> for each parent.)	\$	\$	///////////////////////////////////////
<u>7.</u>	TOTAL DIRECT PAY BY EACH PARENT (Add the expenses shown on lines 4 a, 4 b, 4 c, and 4 d paid by each parent.)	<u>\$</u>	<u>\$</u>	<u>//////</u> ////// ////// //////
8.	RECOMMENDED CHILD SUPPORT AMOUNT (Subtract line 7 from line 6 for each parent.)	<u>\$</u>	<u>\$</u>	<u>//////</u> ////// //////
7.	<u>9.</u> RECOMMENDED CHILD SUPPORT ORD (Bring down amount from line 8 for the non-custodial parent only. Leave custodial parent column blank. If this is a negative number, see Comment (2), below.)	or	\$	////// ////// ////// /////////////////

Comments, calculations, or rebuttals to schedule or adjustments if non-custodial parent directly pays extraordinary expenses or special adjustments, such as (1) any adjustment for certain third party benefits paid to or for the child of an obligor who is disabled, retired, or receiving benefits as a result of a compensable claim (see Code, Family Law Article, §12-204 (j) or (2) that there is a negative dollar amount on line 9, which indicates a recommended child support order directing the custodial parent to reimburse the non-custodial parent this amount for "direct pay" expenses):

PREPARED BY:

DATE:

(d) Shared Physical Custody

In cases of shared physical custody, the worksheet shall be in substantially the following form:

	In the Circuit Court for
ν.	
	No

WORKSHEET B - CHILD SUPPORT OBLIGATION: SHARED PHYSICAL CUSTODY

Children Dat	e of Birth	Children		Date of Birth
Name of Child	Date of Birth	Name of Chi	<u>ld</u>	<u>Date of Birth</u>
Name of Child	Date of Birth	Name of Chi	<u>ld</u>	Date of Birth
Name of Child	Date of Birth	Name of Chi	<u>ld</u>	Date of Birth
		Mother	<u>Fath</u>	<u>er</u> <u>Combined</u>
1. MONTHLY ACTUAL taxes) <u>(Code, Family L</u>	INCOME (Before aw Article, §12	\$ -201 (b))	\$	//////
a. Minus preexi payment actu	sting child sup ally paid	port -	_	///////////////////////////////////////
b. Minus health (if child inc	insurance prem luded)	ium		//////
c. <u>b.</u> Minus ali	mony actually p	aid -	_	//////
d. <u>c.</u> Plus/minu in this case	s alimony award	ed +/-	+/-	//////
2. MONTHLY ADJUSTE	D ACTUAL INCOME	\$	\$	\$

3.	PERCENTAGE SHARE OF INCOME (Line 2. Each <u>(Divide each</u> parent's income divided <u>on line 2</u> by <u>the</u> combined income <u>on line 2.</u>)	0/0		00		
4.	BASIC CHILD SUPPORT OBLIGATION (Apply line 2 Combined <u>Income</u> to Child Support Schedule.)	 	///	 	//	\$
5.	ADJUSTED BASIC CHILD SUPPORT OBLIGATION (<u>Multiply</u> Line 4 times <u>by</u> 1.5)	 	///	///	 	\$
6.	OVERNIGHTS with each parent (must total 365)					365
7.	PERCENTAGE WITH EACH PARENT (Line 6 divided by 365)	A	00	В	0/0	/////
fo: cu	OP HERE IF Line 7 is less than 35% r either parent. Shared physical stody does not apply. (See <u>Use</u> rksheet A <u>, instead</u> .)	 	' / / ' / /	 		
8.	EACH PARENT'S THEORETICAL CHILD SUPPORT OBLIGATION (Multiply line 3 times <u>5 by</u> line 5 <u>3</u> for each parent.)	A\$		В\$		
9.	BASIC CHILD SUPPORT OBLIGATION FOR TIME WITH OTHER PARENT (Multiply line 7B times 8A by line 8A 7B and put answer on Line 9A.) (Multiply line 7A times 8B by line 8B 7A and put answer on line 9B.)	Э		B\$		
10	. NET BASIC CHILD SUPPORT OBLIGATION (Subtract lesser amount from greater amount in line 9 and place answer here under column with greater amount in Line 9.)	\$		\$		

<pre>11. EXPENSES: a. Work-Related Child Care Expenses <u>(</u>Code, Family Law Article, §12-204 (g))</pre>	 	 	+
<u>b. Health Insurance Expenses</u> (Code, Family Law Article §12-204 (h)(1))	<u>/////</u> ////// //////	<u>//////</u> ////// //////	<u>+</u>
<pre>b. <u>c.</u> Extraordinary Medical Expenses <u>(</u>Code, Family Law Article, §12-204 (h)(2))</pre>	 	 	+
c. <u>d.</u> Additional Expenses <u>(</u> Code, Family Law Article, §12-204 (i) <u>)</u>	 	///// ////// //////	+
12. NET ADJUSTMENT FROM WORKSHEET C. Enter amount on from line h, WORKSHEET C, if applicable. If not, continue to Line 13.	\$	\$	
<pre>13. NET BASIC CHILD SUPPORT OBLIGATION (From Line 10, WORKSHEET B)</pre>	\$	\$	////// ////// ////////////////////////
14. RECOMMENDED CHILD SUPPORT ORDER (If the same parent owes money under Lines 12 and 13, add these two figures to obtain <u>the</u> amount owed by that parent. If one parent owes money under Line 12 and the other owes money under Line 13, subtract the lesser amount from the greater amount to obtain the difference. The parent owing the greater of the two amounts on Lines 12 and 13 will owe that difference as the child support obligation. NOTE: The amount owed in a shared custody arrangement may not exceed the			

amount that would be owed if		//////
the obligor parent were a		//////
non-custodial parent. See		//////
WORKSHEET A).	\$ \$	//////

Comments, calculations, or rebuttals to schedule or adjustments if non-custodial parent directly pays extraordinary expenses or special adjustments, such as any adjustment for certain third party benefits paid to or for the child of an obligor who is disabled, retired, or receiving benefits as a result of a compensable claim (see Code, Family Law Article, §12-204 (j)):

PREPARED BY:

DATE:

INSTRUCTIONS FOR WORKSHEET C: Use this Worksheet <u>C</u> ONLY if any of the Expenses listed in lines 11 a, 11 b, or 11 c, or 11 d is directly paid out or received by the parents in a different proportion than the percentage share of income entered on line 3 of Worksheet B. Example: If the mother pays all of the day care, or parents split education/medical costs 50/50 and line 3 is other than 50/50. If there is more than one 11c <u>11 d</u> expense, the calculations on lines <u>e and f</u> <u>g and h</u> below must be made for each expense.

WORKSHEET C - FOR ADJUSTMENTS, LINE 12, WORKSHEET B

	Mother	Father
a. Total amount of direct payments made for Line 11 a expenses times <u>multiplied by</u> each parent's percentage of income (Line 3, WORKSHEET B) (Proportionate share)	\$	\$

b. The excess amount of direct payments made by the parent who pays more than

	the amount calculated in Line a, above. (The difference between amount paid and proportionate share)	\$	\$
с.	Total amount of direct payments made for Line 11 b expenses times multiplied by each parent's percentage of income (Line 3, WORKSHEET B)	\$	\$
d.	The excess amount of direct payments made by the parent who pays more than the amount calculated on <u>in</u> Line c, above.		\$
e.	Total amount of direct payments made for Line 11 c expenses times <u>multiplied</u> <u>by</u> each parent's percentage of income (Line 3, WORKSHEET B)	\$	\$
f.	The excess amount of direct payments made by the parent who pays more than the amount calculated in Line e, above.	\$	\$
<u>a</u> .	Total amount of direct payments made for Line 11 d expenses multiplied by each parent's percentage of income (Line 3, WORKSHEET B)	<u>\$</u>	<u>\$</u>
<u>h.</u>	The excess amount of direct payments made by the parent who pays more than the amount calculated in line g, above.	<u>\$</u>	\$
g.	<u>i.</u> For each parent, add lines b, d, and f <u>, and h</u>	\$	\$
h.	<u>j.</u> Subtract lesser amount from greater amount in Line \underline{g} . <u>i</u> , above. Place the answer on this line under the lesser amount in Line \underline{g} . <u>i</u> Also enter this answer on Line 12 of WORKSHEET B, in the same parent's column.	\$	\$

Source: This Rule is new.

REPORTER'S NOTE

The proposed amendments to Rule 9-206 conform the Rule to statutory changes and make stylistic changes to the Worksheets set forth in the Rule.

Chapter 36, Acts of 2007 (HB 265) added health insurance expenses as a category to be included when the basic child support obligation amount is calculated. Formerly, these expenses were subtracted from the payor's monthly actual income. This change requires modifications of the Worksheets A, B, and C in sections (c) and (d) of Rule 9-206.

The "Comment" section of Worksheets A and B is amended to add a reference to present section (j) of Code, Family Law Article, §12-204, which was added by Chapter 491, Acts of 2004. Additionally, in the "Comment" section of Worksheet A, language is added pertaining to the possible, although unlikely, situation in which the non-custodial parent pays "direct pay" expenditures in an amount sufficient to result in a negative dollar amount on line 9 of that Worksheet.

MARYLAND RULES OF PROCEDURE

TITLE 9 - FAMILY LAW ACTIONS

CHAPTER 200 - DIVORCE, ANNULMENT AND ALIMONY

Rule 9-206. CHILD SUPPORT GUIDELINES

(a) Definitions

The following definitions apply in this Rule:

(1) Shared Physical Custody

"Shared physical custody" has the meaning stated in Code, Family Law Article, §12-201 (i).

(2) Worksheet

"Worksheet" means a document to compute child support under the guidelines set forth in Code, Family Law Article, Title 12, Subtitle 2.

(b) Filing of Worksheet

In an action involving the establishment or modification of child support, each party shall file a worksheet in the form set forth in section (c) or (d) of this Rule. Unless the court directs otherwise, the worksheet shall be filed not later than the date of the hearing on the issue of child support.

Cross reference: See Code, Family Law Article, §12-203 (a) and Walsh v. Walsh, 333 Md. 492 (1994).

(c) Primary Physical Custody

Except in cases of shared physical custody, the worksheet shall be in substantially the following form:

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]	in the		
v.	C	Circuit Cou	irt for	
			No	
WORKSHEET A - CHIL	D SUPPORT OBI	JIGATION: 1	PRIMARY PH	YSICAL CUSTODY
Name of Child	Date of Birt	h Name of	E Child	Date of Birth
Name of Child	Date of Birt	h Name of	E Child	Date of Birth
Name of Child	Date of Birt	h Name of	E Child	Date of Birth
		<u>Mc</u>	other Fa	ther <u>Combined</u>
 MONTHLY ACTUAL taxes) (Code, Family L 		\$	\$	///////////////////////////////////////
a. Minus preexi payment actu	-	support -	-	//////////////////////////////////////
b. Minus alimon	y actually pa	id -	_	////////
c. Plus/minus a in this case	-		- +/-	
2. MONTHLY ADJUSTE	D ACTUAL INCC	DME \$	\$	\$
3. PERCENTAGE SHAR (Divide each pa on line 2 by th on line 2.)	rent's income		૪	//////////////////////////////////////

	BASIC CHILD SUPPORT OBLIGATION (Apply line 2 Combined Income to Child Support Schedule.)	/////	////// ////// //////	\$
	a. Work-Related Child Care Expenses (Code, Family Law Article, §12-204 (g))	\$	Ş	+
	b. Health Insurance Expenses (Code, Family Law Article, §12-204 (h)(1))	\$	\$	+
	c. Extraordinary Medical Expenses (Code, Family Law Article, §12-204 (h)(2))	\$	\$	+
	d. Additional Expenses (Code, Family Law Article, §12-204 (i))	\$	Ş	+
(TOTAL CHILD SUPPORT OBLIGATION Add lines 4, 4 a, 4 b, 4 c, and 4 d).	////// ////// //////	 	\$
	EACH PARENT'S CHILD SUPPORT OBLIGATION (Multiply line 5 by line 3 for each parent.)	\$	\$	////// ////// //////
7.	TOTAL DIRECT PAY BY EACH PARENT (Add the expenses shown on lines 4 a, 4 b, 4 c, and 4 d paid by each parent.)	\$	\$	
8.	RECOMMENDED CHILD SUPPORT AMOUNT (Subtract line 7 from line 6 for each parent.)	\$	\$	////// ///////////////////////////////

9.	RECOMMENDED CHILD SUPPORT ORDER		//////
	(Bring down amount from line 8 f	or	//////
	the non-custodial parent only.		//////
	If this is a negative number, se	e	//////
	Comment (2), below.)	\$	\$ //////

Comments or special adjustments, such as (1) any adjustment for certain third party benefits paid to or for the child of an obligor who is disabled, retired, or receiving benefits as a result of a compensable claim (see Code, Family Law Article, §12-204 (j) or (2) that there is a negative dollar amount on line 9, which indicates a recommended child support order directing the custodial parent to reimburse the non-custodial parent this amount for "direct pay" expenses):

PREPARED BY:		DATE :	
(d) Shared Phy	sical Custody		
_		l custody, the w	orksheet shall
be in substantial	ly the following	form:	
v.		In the Circuit Court f	or
		No	
WORKSHEET B - CHI	LD SUPPORT OBLIG	ATION: SHARED PH	YSICAL CUSTODY
Name of Child	Date of Birth	Name of Child	Date of Birth
Name of Child	Date of Birth	Name of Child	Date of Birth

	Name o	f Child	Date of Birt	h Name of Child	Date of Birth
--	--------	---------	--------------	-----------------	---------------

		<u>Mother</u>	<u>Father</u>	<u>Combined</u>
1.	MONTHLY ACTUAL INCOME (Before taxes) (Code, Family Law Article, §12-203	\$ 1 (b))	\$	
	a. Minus preexisting child support payment actually paid	z _	_	//////
	b. Minus alimony actually paid	-	-	//////
	c. Plus/minus alimony awarded in this case	+/-	+/-	//////
2.	MONTHLY ADJUSTED ACTUAL INCOME	\$	\$	\$
3.	PERCENTAGE SHARE OF INCOME (Divide each parent's income on line 2 by the combined income on line 2.)	00	80	
4.	BASIC CHILD SUPPORT OBLIGATION (Apply line 2 Combined Income to Child Support Schedule.)	////// ////// ///////		\$
5.	ADJUSTED BASIC CHILD SUPPORT OBLIGATION (Multiply Line 4 by 1.5)		 	\$
6.	OVERNIGHTS with each parent (must total 365)			365
7.	PERCENTAGE WITH EACH PARENT (Line 6 divided by 365)	A %	B %	//////
	OP HERE IF Line 7 is less than 35% r either parent. Shared physical			

custody does not apply. (Use Worksheet A, instead.)	//////		//////
8. EACH PARENT'S THEORETICAL CHILD SUPPORT OBLIGATION (Multiply line 5 by line 3 for each parent.)	A\$	B\$	
9. BASIC CHILD SUPPORT OBLIGATION FOR TIME WITH OTHER PARENT (Multiply line 8A by line 7B and put answer on Line 9A.) (Multiply line 8B by line 7A and put answer on line 9B.)	A\$	В\$	
10. NET BASIC CHILD SUPPORT OBLIGATION (Subtract lesser amount from greater amount in line 9 and place answer here under column with greater amount in Line 9.)	\$	\$	
<pre>11. EXPENSES: a. Work-Related Child Care Expenses (Code, Family Law Article, §12-204 (g))</pre>	 	 	+
<pre>b. Health Insurance Expenses (Code, Family Law Article §12-204 (h)(1))</pre>	///// ////// //////	 	+
c. Extraordinary Medical Expenses (Code, Family Law Article, §12-204 (h)(2))	 		+
d. Additional Expenses (Code, Family Law Article, §12-204 (i))	///// ////// //////	 	+
12. NET ADJUSTMENT FROM WORKSHEET			//////

C. Enter amount from line h,

//////

	WORKSHEET C, if applicable. If not, continue to Line 13.	\$ \$	//////
13.	NET BASIC CHILD SUPPORT OBLIGATION (From Line 10, WORKSHEET B)	\$ \$	////// ////// ///////
14.	RECOMMENDED CHILD SUPPORT ORDER (If the same parent owes money under Lines 12 and 13, add these two figures to obtain the amount owed by that parent. If one parent owes money under Line 12 and the other owes money under Line 13, subtract the lesser amount from the greater amount to obtain the difference. The parent owing the greater of the two amounts on Lines 12 and 13 will owe that difference as the child support obligation. NOTE: The amount owed in a shared custody arrangement may not exceed the amount that would be owed if the obligor parent were a non-custodial parent. See WORKSHEET A).	\$ \$	

Comments or special adjustments, such as any adjustment for certain third party benefits paid to or for the child of an obligor who is disabled, retired, or receiving benefits as a result of a compensable claim (see Code, Family Law Article, §12-204 (j)):

PREPARED BY:

DATE:

INSTRUCTIONS FOR WORKSHEET C: Use Worksheet C ONLY if any of the Expenses listed in lines 11 a, 11 b, 11 c, or 11 d is directly paid out or received by the parents in a different proportion than the percentage share of income entered on line 3 of Worksheet B. Example: If the mother pays all of the day care, or parents split education/medical costs 50/50 and line 3 is other than 50/50. If there is more than one 11 d expense, the calculations on lines g and h below must be made for each expense.

WORKSHEET C - FOR ADJUSTMENTS, LINE 12, WORKSHEET B

	Mother	Father
Total amount of direct payments made for Line 11 a expenses multiplied by each parent's percentage of income (Line 3, WORKSHEET B) (Proportionate share)	\$	\$
The excess amount of direct payments made by the parent who pays more than the amount calculated in Line a, above. (The difference between amount paid and proportionate share)	\$	\$
Total amount of direct payments made for Line 11 b expenses multiplied by each parent's percentage of income (Line 3, WORKSHEET B)	\$	\$
The excess amount of direct payments made by the parent who pays more than the amount calculated in Line c, above.	e \$	\$
Total amount of direct payments made for Line 11 c expenses multiplied by each parent's percentage of income (Line 3, WORKSHEET B)	\$	\$
	<pre>multiplied by each parent's percentage of income (Line 3, WORKSHEET B) (Proportionate share) The excess amount of direct payments made by the parent who pays more than the amount calculated in Line a, above. (The difference between amount paid and proportionate share) Total amount of direct payments made for Line 11 b expenses multiplied by each parent's percentage of income (Line 3, WORKSHEET B) The excess amount of direct payments made by the parent who pays more than the amount calculated in Line c, above. Total amount of direct payments made for Line 11 c expenses multiplied by each parent's percentage of income</pre>	Total amount of direct payments made for Line 11 a expenses multiplied by each parent's percentage of income (Line 3, WORKSHEET B) (Proportionate share) \$ The excess amount of direct payments made by the parent who pays more than the amount calculated in Line a, above. (The difference between amount paid and proportionate share) \$ Total amount of direct payments made for Line 11 b expenses multiplied by each parent's percentage of income (Line 3, WORKSHEET B) \$ The excess amount of direct payments made by the parent who pays more than the amount calculated in Line c, above. \$ Total amount of direct payments made by the parent of direct payments made by the parent who pays more than the amount calculated in Line c, above. \$ Total amount of direct payments made for Line 11 c expenses multiplied by each parent's percentage of income

f. The excess amount of direct payments made by the parent who pays more than

g.	Total amount of direct payments made for Line 11 d expenses multiplied by each parent's percentage of income (Line 3, WORKSHEET B)	\$ \$
h.	The excess amount of direct payments made by the parent who pays more than the amount calculated in line g, above.	\$ \$
	For each parent, add lines b, d, f, and h	\$ \$
j.	Subtract lesser amount from greater amount in Line i, above. Place the answer on this line under the lesser amount in Line i Also enter this answer on Line 12 of WORKSHEET B, in the same parent's column.	\$ \$

Source: This Rule is new.