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# Ginter Family Law & Mediation

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## GUIDE SHEET: INCOME AND EXPENSE DECLARATION (FL-150)

**Documentation.** Enclosed with this Guide Sheet is a PDF-fillable *Income and Expense Declaration* (“IE”).

**Caption.** The information at the top of the form is called the “caption.” In the caption, provide your name, address, phone number and email address where indicated. Where it says “Attorney For,” assuming you have not retained an attorney, write “IN PRO PER.” Provide the name of the county where your legal proceeding is pending, followed by the full name of the Petitioner and the full name of the Respondent in the designated areas. If there is a claimant or other party in your case, provide the name(s) in the designated area. Typically, this section does not apply unless another person or entity has been “joined” to the case. Provide the case number, which is given to you by the Court once the Petition has been filed.

**General Instructions.** Most of the information on the IE is self-explanatory. Nonetheless, the following are clarifications for items that commonly present challenges. If an item number is not presented, it simply means that no additional explanation was determined necessary.

Do not leave any response to an item blank. If you feel it either does not apply or the requested amount is zero, then write down either “N/A” or “0.” This shows that you did not accidentally miss an item.

You will see that the IE requests, in various areas, that you provide certain documentation. Make sure you attach that documentation to your IE.

**Item No. 1 - Employment.** So you don’t miss it, note the instructions to the left side of the page instructing you to provide “copies of your pay stubs for the last two months,” blackening out any Social Security numbers. If you are self-employed, provide two (2) Profit and Loss Statements, one for the last two (2) months and another for the most recent twelve (12) months.

**Item No. 3 – Tax Information.** The typical mistake seen here is that people commonly list tax information on their W-4. This is incorrect. The W-4 is irrelevant and only affects your tax withholdings by your employer, which you can manipulate. For example, let’s say you purposefully reduce your exemptions on your W-4 from the amount you claim on your tax return to a lower amount because you are the type of person that wants to give the IRS more money now so you can receive more back (or reduce your tax burden) when you later file your tax return. This makes no difference in family court. Instead, you must list tax information

that you actually claim on your tax returns, including your tax filing status and your number of exemptions.

**Item No. 4 – Other Party’s Income.** If the information you have is outdated, list the most recent income to which you are aware and increase it based on historical raises and/or bonuses. Then, in the explanation area, provide how you arrived at your calculations. If the other party does not have a job, indicate what you believe the party’s earning capacity is (i.e., how much you believe that person could earn based on their ability and the availability opportunities in the job market). Remember to provide your explanation of any calculations.

**Items 5 (Income), 6 (Investment Income) and 7 (Self-Employment Income).** For the “Average Monthly” income, provide an average over the most recent twelve months. Family Code § 4060 states that “[t]he monthly net disposable income shall be computed by dividing the annual net disposable income by 12. If the monthly net disposable income figure does not accurately reflect the actual or prospective earnings of the parties at the time the determination of support is made, the court may adjust the amount appropriately.” (*Effective January 1, 1994*) If you have less than twelve (12) months of work history, provide an average for the time period you do have and indicate that time range.

If you are at the beginning of new year and there have not been significant changes to your income (such as a promotion or a raise), then information can be stated based on the prior calendar year, where you can supply a W-2 or year-end paystub, in addition to any other documents indicated on the IE. The more you get into the new year, the more stale the prior calendar year’s information becomes and the less likely it should be used.

Remember to provide all documents indicated on the IE.

**Item 13 – Average Monthly Expenses.** You will see three (3) categories of items you can check: 1) Estimated Expenses, Actual Expenses and Proposed Expenses. Most of the time, “Estimated Expenses” is checked since exact figures should be used for “Actual Expenses.” However, sometimes, “Proposed Needs” should also be checked since you anticipate certain expenses in the future. For example, perhaps you plan to move out of the family residence soon and you will incur a rental expense. In any case, if you check off a second item, I suggest putting an Asterix next to the category that will have less items than the other category, and then put an Asterix next to each item that relates to that category. For example, let’s say you check “Estimated Expenses” and “Proposed Needs.” Assuming you will list less Proposed Needs than Estimated Expenses, put an Asterix next to “Proposed Needs” and then an Asterix next to each item below in Item 13 that is a Proposed Need.

Most of these items are self-explanatory, but:

- “Savings and Investments,” Item 13.n, includes retirement contributions and
- “Amount of expenses paid by others,” Item 13.s, includes spousal support you may receive and any financial contributions or support you receive from others, including anyone listed in Item 12.

**Item 15 – Attorney Fees.** Only complete this section if either you or the other party is requesting attorney’s fees.

**Items 16 – 20, Page 4:** Only complete this page if you have minor children or if you have adult children with special needs that affects their ability to earn income, despite the form asking you to provide the amount of children you have that are under the age of 18. If you are providing information related to children with special needs over the age of 18, indicate what those special needs are and how their ability to earn income is affected.

## **DISCLAIMERS**

The forms stated herein are for use in California only. Each Judicial Council Form has a form number and a revision date located in its footer. The form number for the IE is FL-150. You can view the revision dates for enclosed forms by looking at their footers. You should check to see what the most current revision is by going to your Court's website and searching for local forms to ensure no substantive changes have taken place.

Each county courthouse has its own local rules. You should check the local rules applicable to the county where your proceeding is pending to see whether there are local rules of court applicable to Disclosures to ensure that you are complying with those rules.

There may be other local practices and procedures that apply to Disclosures. Additionally, it is possible that your situation is not completely addressed by these Guide Sheets. You are strongly advised to consult with an attorney to ensure that you are following local practices and procedures and that documentation is completed correctly for your situation. If you would like to schedule a consultation with California family law attorney and mediator, Bryan Ginter, call us at **(916) 419-1160** or submit an online request for a consultation by clicking [here](#).

There may be other instances where the IE is utilized. This Guide Sheet is solely focused on using the stated documentation with the disclosure process in California.

Information in the Guide Sheets are current as of the dates shown in the footers.

If you feel that any of the Guide Sheets are inaccurate or could be improved, please let us know. We want to ensure that you are completely satisfied and that we are effectively helping the public. We would also like to hear your suggestions for other products or services that you feel would help you or others. Positive comments are appreciated, too. Your feedback is invaluable and we invite you to share your thoughts.

PARTY WITHOUT ATTORNEY OR ATTORNEY STATE BAR NUMBER: NAME: FIRM NAME: STREET ADDRESS: CITY: STATE: ZIP CODE: TELEPHONE NO.: FAX NO.: E-MAIL ADDRESS: ATTORNEY FOR (name):	<b>FOR COURT USE ONLY</b>
<b>SUPERIOR COURT OF CALIFORNIA, COUNTY OF</b> STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	
PETITIONER: RESPONDENT: OTHER PARTY/PARENT/CLAIMANT:	
<b>INCOME AND EXPENSE DECLARATION</b>	CASE NUMBER:

**1. Employment** (Give information on your current job or, if you're unemployed, your most recent job.)

Attach copies of your pay stubs for last two months (black out Social Security numbers).	a. Employer: b. Employer's address: c. Employer's phone number: d. Occupation: e. Date job started: f. If unemployed, date job ended: g. I work about _____ hours per week. h. I get paid \$ _____ gross (before taxes) <input type="checkbox"/> per month <input type="checkbox"/> per week <input type="checkbox"/> per hour.
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(If you have more than one job, attach an 8 1/2-by-11-inch sheet of paper and list the same information as above for your other jobs. Write "Question 1 - Other Jobs" at the top.)

**2. Age and education**

- a. My age is (specify): \_\_\_\_\_
- b. I have completed high school or the equivalent:  Yes  No If no, highest grade completed (specify): \_\_\_\_\_
- c. Number of years of college completed (specify): \_\_\_\_\_ Degree(s) obtained (specify): \_\_\_\_\_
- d. Number of years of graduate school completed (specify): \_\_\_\_\_ Degree(s) obtained (specify): \_\_\_\_\_
- e. I have:  professional/occupational license(s) (specify): \_\_\_\_\_  
 vocational training (specify): \_\_\_\_\_

**3. Tax information**

- a.  I last filed taxes for tax year (specify year): \_\_\_\_\_
- b. My tax filing status is  single  head of household  married, filing separately  
 married, filing jointly with (specify name): \_\_\_\_\_
- c. I file state tax returns in  California  other (specify state): \_\_\_\_\_
- d. I claim the following number of exemptions (including myself) on my taxes (specify): \_\_\_\_\_

**4. Other party's income.** I estimate the gross monthly income (before taxes) of the other party in this case at (specify): \$ \_\_\_\_\_  
 This estimate is based on (explain): \_\_\_\_\_

(If you need more space to answer any questions on this form, attach an 8 1/2-by-11-inch sheet of paper and write the question number before your answer.) Number of pages attached: \_\_\_\_\_

I declare under penalty of perjury under the laws of the State of California that the information contained on all pages of this form and any attachments is true and correct.

Date: \_\_\_\_\_

\_\_\_\_\_  
 (TYPE OR PRINT NAME) ▶ \_\_\_\_\_  
 (SIGNATURE OF DECLARANT)

PETITIONER: RESPONDENT: OTHER PARTY/PARENT/CLAIMANT:	CASE NUMBER:
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**Attach copies of your pay stubs for the last two months and proof of any other income. Take a copy of your latest federal tax return to the court hearing. (Black out your Social Security number on the pay stub and tax return.)**

5. **Income** (For average monthly, add up all the income you received in each category in the last 12 months and divide the total by 12.)

	Last month	Average monthly
a. Salary or wages (gross, before taxes) .....	\$ _____	_____
b. Overtime (gross, before taxes) .....	\$ _____	_____
c. Commissions or bonuses .....	\$ _____	_____
d. Public assistance (for example: TANF, SSI, GA/GR) <input checked="" type="checkbox"/> currently receiving .....	\$ _____	_____
e. Spousal support <input checked="" type="checkbox"/> from this marriage <input checked="" type="checkbox"/> from a different marriage <input checked="" type="checkbox"/> federally taxable* .....	\$ _____	_____
f. Partner support <input checked="" type="checkbox"/> from this domestic partnership <input checked="" type="checkbox"/> from a different domestic partnership .....	\$ _____	_____
g. Pension/retirement fund payments .....	\$ _____	_____
h. Social Security retirement (not SSI) .....	\$ _____	_____
i. Disability: <input checked="" type="checkbox"/> Social Security (not SSI) <input checked="" type="checkbox"/> State disability (SDI) <input checked="" type="checkbox"/> Private insurance .....	\$ _____	_____
j. Unemployment compensation .....	\$ _____	_____
k. Workers' compensation .....	\$ _____	_____
l. Other (military allowances, royalty payments) (specify): .....	\$ _____	_____

6. **Investment income** (Attach a schedule showing gross receipts less cash expenses for each piece of property.)

a. Dividends/interest .....	\$ _____	
b. Rental property income .....	\$ _____	
c. Trust income .....	\$ _____	
d. Other (specify): .....	\$ _____	

7. **Income from self-employment, after business expenses for all businesses** ..... \$ \_\_\_\_\_

I am the  owner/sole proprietor  business partner  other (specify): \_\_\_\_\_

Number of years in this business (specify): \_\_\_\_\_

Name of business (specify): \_\_\_\_\_

Type of business (specify): \_\_\_\_\_

**Attach a profit and loss statement for the last two years or a Schedule C from your last federal tax return. Black out your Social Security number. If you have more than one business, provide the information above for each of your businesses.**

8.  **Additional income.** I received one-time money (lottery winnings, inheritance, etc.) in the last 12 months (specify source and amount): \_\_\_\_\_

9.  **Change in income.** My financial situation has changed significantly over the last 12 months because (specify): \_\_\_\_\_

10. **Deductions**

	Last month
a. Required union dues .....	\$ _____
b. Required retirement payments (not Social Security, FICA, 401(k), or IRA) .....	\$ _____
c. Medical, hospital, dental, and other health insurance premiums (total monthly amount) .....	\$ _____
d. Child support that I pay for children from other relationships .....	\$ _____
e. Spousal support that I pay by court order from a different marriage <input checked="" type="checkbox"/> federally tax deductible* .....	\$ _____
f. Partner support that I pay by court order from a different domestic partnership .....	\$ _____
g. Necessary job-related expenses not reimbursed by my employer (attach explanation labeled "Question 10g") .....	\$ _____

11. **Assets**

	Total
a. Cash and checking accounts, savings, credit union, money market, and other deposit accounts .....	\$ _____
b. Stocks, bonds, and other assets I could easily sell .....	\$ _____
c. All other property, <input checked="" type="checkbox"/> real and <input checked="" type="checkbox"/> personal (estimate fair market value minus the debts you owe) .....	\$ _____

\* Check the box if the spousal support order or judgment was executed by the parties and the court before January 1, 2019, or if a court-ordered change maintains the spousal support payments as taxable income to the recipient and tax deductible to the payor.

PETITIONER: RESPONDENT: OTHER PARTY/PARENT/CLAIMANT:	CASE NUMBER:
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12. The following people live with me:

Name	Age	How the person is related to me (ex: son)	That person's gross monthly income	Pays some of the household expenses?	
a.				<input type="checkbox"/> Yes	<input type="checkbox"/> No
b.				<input type="checkbox"/> Yes	<input type="checkbox"/> No
c.				<input type="checkbox"/> Yes	<input type="checkbox"/> No
d.				<input type="checkbox"/> Yes	<input type="checkbox"/> No
e.				<input type="checkbox"/> Yes	<input type="checkbox"/> No

13. Average monthly expenses       Estimated expenses       Actual expenses       Proposed needs

a. Home:

(1) <input type="checkbox"/> Rent or <input type="checkbox"/> mortgage .....\$ _____ If mortgage: (a) average principal:      \$ _____ (b) average interest:      \$ _____	h. Laundry and cleaning .....\$ _____ i. Clothes .....\$ _____ j. Education .....\$ _____ k. Entertainment, gifts, and vacation .....\$ _____ l. Auto expenses and transportation (insurance, gas, repairs, bus, etc.) .....\$ _____
(2) Real property taxes .....\$ _____ (3) Homeowner's or renter's insurance (if not included above) .....\$ _____ (4) Maintenance and repair .....\$ _____	m. Insurance (life, accident, etc.; do not include auto, home, or health insurance) .....\$ _____ n. Savings and investments .....\$ _____ o. Charitable contributions .....\$ _____ p. Monthly payments listed in item 14 (itemize below in 14 and insert total here) \$ _____

b. Health-care costs not paid by insurance .....\$ \_\_\_\_\_

c. Child care .....\$ \_\_\_\_\_

d. Groceries and household supplies .....\$ \_\_\_\_\_

e. Eating out .....\$ \_\_\_\_\_

f. Utilities (gas, electric, water, trash) .....\$ \_\_\_\_\_

g. Telephone, cell phone, and e-mail .....\$ \_\_\_\_\_

q. Other (specify): .....\$ \_\_\_\_\_

r. **TOTAL EXPENSES** (a-q) (do not add in the amounts in a(1)(a) and (b))      \$ \_\_\_\_\_

s. Amount of expenses paid by others      \$ \_\_\_\_\_

14. Installment payments and debts not listed above

Paid to	For	Amount	Balance	Date of last payment
		\$ _____	\$ _____	
		\$ _____	\$ _____	
		\$ _____	\$ _____	
		\$ _____	\$ _____	
		\$ _____	\$ _____	
		\$ _____	\$ _____	

15. Attorney fees (This is required if either party is requesting attorney fees.):

- a. To date, I have paid my attorney this amount for fees and costs (specify): \$ \_\_\_\_\_
- b. The source of this money was (specify): \_\_\_\_\_
- c. I still owe the following fees and costs to my attorney (specify total owed): \$ \_\_\_\_\_
- d. My attorney's hourly rate is (specify): \_\_\_\_\_

I confirm this fee arrangement.

Date:

\_\_\_\_\_

(TYPE OR PRINT NAME)
(SIGNATURE OF DECLARANT)

PETITIONER: RESPONDENT: OTHER PARTY/PARENT/CLAIMANT:	CASE NUMBER:
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**CHILD SUPPORT INFORMATION**

**(NOTE: Fill out this page only if your case involves child support.)**

**16. Number of children**

- a. I have *(specify number)*: \_\_\_\_\_ children under the age of 18 with the other parent in this case.
- b. The children spend \_\_\_\_\_ percent of their time with me and \_\_\_\_\_ percent of their time with the other parent.  
*(If you're not sure about percentage or it has not been agreed on, please describe your parenting schedule here.)*

**17. Children's health-care expenses**

- a.  I do  I do not have health insurance available to me for the children through my job.
- b. Name of insurance company: \_\_\_\_\_
- c. Address of insurance company: \_\_\_\_\_
  
- d. The monthly cost for the **children's** health insurance is or would be *(specify)*: \$ \_\_\_\_\_  
*(Do not include the amount your employer pays.)*

**18. Additional expenses for the children in this case**

	Amount per month
a. Child care so I can work or get job training .....	\$ _____
b. Children's health care not covered by insurance .....	\$ _____
c. Travel expenses for visitation .....	\$ _____
d. Children's educational or other special needs <i>(specify below)</i> : .....	\$ _____

**19. Special hardships.** I ask the court to consider the following special financial circumstances

*(attach documentation of any item listed here, including court orders) :*

	Amount per month	For how many months?
a. Extraordinary health expenses not included in 18b .....	\$ _____	_____
b. Major losses not covered by insurance <i>(examples: fire, theft, other insured loss)</i> .....	\$ _____	_____
c. (1) Expenses for my minor children who are from other relationships and are living with me .....	\$ _____	_____
(2) Names and ages of those children <i>(specify)</i> : _____		
(3) Child support I receive for those children .....	\$ _____	

The expenses listed in a, b and c create an extreme financial hardship because *(explain)*:

**20. Other information I want the court to know concerning support in my case *(specify)*:**