ALBERTA CHILD SUPPORT | WORKSHEET 2 OF 3

Guideline Income Review Worksheet

Flags situations where total income on a tax return (line 15000) may not be the right income to use for support.

BEST USED WHEN	Use this before relying on a calculator result or making an income-based proposal.

ALBERTA LEGAL CHECKPOINT

Child support is the right of the child. The applicable guidelines generally begin with guideline income, the payor's province or territory of residence and the number of children. Shared parenting and special or extraordinary expenses require additional facts and analysis.

Primary source: Justice Canada: Federal Child Support Guidelines

PREPARED FOR ____________________ DATE ____________________

1 Complete what you know	2 Mark gaps and assumptions	3 Attach supporting records

THE PRACTICE LENS

Taxable income is a starting point, not always the support answer. Owner-managed companies, non-recurring gains, stock compensation, deductible expenses and income that changes sharply from year to year require a closer look before a calculator result is treated as reliable.

A CONCRETE EXAMPLE

A shareholder reports a $95,000 salary while the company retains another $160,000 and pays a vehicle expense. That does not mean every corporate dollar is automatically personal income. It does mean the records must show business needs, available funds and personal benefits before support income can be tested.

Income sources

Tick completed items. Circle anything that needs a document, follow-up or legal advice.

- [ ] Employment, overtime, commission, bonus and taxable benefits.
- [ ] Self-employment or partnership income.
- [ ] Dividends, shareholder benefits and corporate income.
- [ ] Trust distributions, investment income and capital gains.
- [ ] Pension, disability, employment insurance or other recurring benefits.
- [ ] Non-recurring income, severance or unusual losses.

Adjustment flags

Use one row per issue and identify the source for every important number or date.

Question	Yes/No	Document needed
Income fluctuates materially		
A company pays personal expenses		
Compensation can be deferred or controlled		
Income was intentionally reduced		
Capital gains or losses recur		
Foreign or non-taxable income exists		
A three-year average may be relevant		

Questions for advice

Use short factual notes. If an answer is uncertain, write what would confirm it.

1. Which income figure is being proposed and why?
2. What part of income is disputed?
3. Is the issue proof, characterization, averaging or imputation?
4. What additional record would most efficiently resolve the dispute?
5. Would the disputed adjustment materially change the support range?

BRING THIS TO YOUR CONSULTATION

You do not need every blank filled. Mark the three items that matter most, attach the records you relied on and use this handoff to identify the next decision.

STATUS	[ ] Ready to discuss [ ] Missing records [ ] Deadline or urgent issue
NEXT REAL DEADLINE	
RECORD OR ANSWER STILL NEEDED	
DECISION I NEED HELP WITH	

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