

**441—99.5(234,252B) Deviation from guidelines.**

**99.5(1)** *Criteria for deviation.* The court will not vary from the amount of child support that would result from application of the guidelines without a written finding as required by the Iowa Supreme Court guidelines.

**99.5(2)** *Supporting financial and legal documentation.*

*a.* The party requesting a deviation from the guidelines must provide supporting documentation. The supporting documentation must include an itemized list identifying the amount and nature of each adjustment requested. Failure to provide supporting documentation for a request for deviation will result in a denial of the request.

*b.* Legal documents prepared for the court's approval, such as stipulations and orders for support, will include language to identify the following:

- (1) The amount of support calculated under the guidelines without allowance for deviations.
- (2) The reasons for deviating from the guidelines.
- (3) The amount of support calculated after allowing for the deviation.

**99.5(3)** *Depreciation.* A parent may request a deduction for depreciation of machinery, equipment, or other property used to earn income. Straight-line depreciation will be the only type of depreciation that will be allowed as a deduction. Child support services will allow the straight-line depreciation amount as a deduction if the parent provides documentation from a tax preparer verifying the amount of straight-line depreciation being claimed. Straight-line depreciation is computed by deducting the property's estimated salvage value from the cost of the property, and deducting that figure in equal yearly amounts over the period of the property's remaining estimated useful life.

**99.5(4)** *Foster care case.* In a foster care case, child support services may deviate from the guidelines by applying a 30 percent flat rate deduction for parents who provide financial documentation. The flat rate deduction represents expenses under the case permanency plan and financial hardship allowances or other circumstances contemplated in Iowa Code section 234.39.

Child support services will calculate the support obligation of the parents of children in foster care when the parents have a legal obligation for additional dependents in the home, as follows: The support obligation of each parent will be calculated by allowing all deductions the parent is eligible for under the child support guidelines as provided in rule 441—99.2(234,252B) and by using the guidelines schedule corresponding to the sum of the children in the home for whom the parent has a legal obligation and the children in foster care. The calculated support amount will be divided by the total number of children in foster care and in the home to compute the support obligation of the parent for each child in foster care.

**99.5(5)** *Negotiation of accrued support debt.* Child Support Services may negotiate with a parent to establish the amount of accrued support debt owed to the department. In negotiating accrued support, the state does not represent the custodial parent. The custodial parent may intervene at any time prior to the filing of the order to contest the amount of the debt or request the entry of a judgment in the parent's behalf that may otherwise be relinquished through negotiation or entry of a judgment.

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