



Cover Sheet:	Financial Disclosures
Effective Date:	September 18, 2018
Last Revision Date:	July 1, 2025
Purpose:	The Financial Disclosure process must be completed by both parties to a Dissolution or Legal Separation case.
Assistance:	Parties who are acting as their own attorneys may receive help from the Self Help Center to complete these forms. You may contact the Self Help Center through the Court's website, by creating an e-Correspondence account, or visit the Self Help Center in person, Monday through Thursday, and Friday morning.
Required Forms:	All forms are Judicial Council forms, unless otherwise indicated: <ul style="list-style-type: none">• Declaration of Disclosure, FL-140• Schedule of Assets and Debts, FL-142• Income and Expense Declaration, FL-150• Declaration Regarding Service of Declaration of Disclosure and Income and Expense Declaration, FL-141
Filing Fee:	None
Copies:	Make two copies of the required forms for filing with the Court. The Court will file and keep the original and will endorse and return the copies to you.
Before You File:	The Financial Disclosures must be served before the Declaration Regarding Service of Declaration of Disclosure and Income and Expense Declaration, FL-141, gets filed with the Court.
Filing:	All forms must be typewritten or printed in blue or black ink. (See California Rules of Court, Rules 2.100-2.119) Mail or place completed forms in the court drop-box located at the Family Court at 3341 Power Inn Road, Sacramento, CA 95826. Drop box hours are 8:00 am to 5:00 pm Monday through Friday, excluding Court holidays. Forms may also be filed in person between the hours of 8:30 am and 4:00 pm. You must make an appointment online or obtain a ticket from Reception to file in person.
Next Steps:	Seek legal assistance to determine the next steps to complete your case.

THIS FORM SHOULD NOT BE FILED WITH THE COURT

FL-142

ATTORNEY OR PARTY WITHOUT ATTORNEY <i>(name and address)</i> :	TELEPHONE NO.:
ATTORNEY FOR <i>(name)</i> :	
SUPERIOR COURT OF CALIFORNIA, COUNTY OF	
PETITIONER: RESPONDENT:	
SCHEDULE OF ASSETS AND DEBTS <input type="checkbox"/> Petitioner's <input type="checkbox"/> Respondent's	CASE NUMBER:

— INSTRUCTIONS —

List all your known community and separate assets or debts. Include assets even if they are in the possession of another person, including your spouse. If you contend an asset or debt is separate, put P (for Petitioner) or R (for Respondent) in the first column (separate property) to indicate to whom you contend it belongs.

All values should be as of the date of signing the declaration unless you specify a different valuation date with the description. For additional space, use a continuation sheet numbered to show which item is being continued.

ITEM NO.	ASSETS DESCRIPTION	SEP. PROP	DATE ACQUIRED	CURRENT GROSS FAIR MARKET VALUE	AMOUNT OF MONEY OWED OR ENCUMBRANCE
1.	<i>REAL ESTATE (Give street addresses and attach copies of deeds with legal descriptions and latest lender's statement.)</i>			\$	\$
2.	<i>HOUSEHOLD FURNITURE, FURNISHINGS, APPLIANCES (Identify.)</i>				
3.	<i>JEWELRY, ANTIQUES, ART, COIN COLLECTIONS, etc. (Identify.)</i>				

ITEM NO. ASSETS DESCRIPTION	SEP. PROP	DATE ACQUIRED	CURRENT GROSS FAIR MARKET VALUE	AMOUNT OF MONEY OWED OR ENCUMBRANCE
4. VEHICLES, BOATS, TRAILERS <i>(Describe and attach copy of title document.)</i>			\$	\$
5. SAVINGS ACCOUNTS <i>(Account name, account number, bank, and branch. Attach copy of latest statement.)</i>				
6. CHECKING ACCOUNTS <i>(Account name and number, bank, and branch. Attach copy of latest statement.)</i>				
7. CREDIT UNION, OTHER DEPOSIT ACCOUNTS <i>(Account name and number, bank, and branch. Attach copy of latest statement.)</i>				
8. CASH <i>(Give location.)</i>				
9. TAX REFUND				
10. LIFE INSURANCE WITH CASH SURRENDER OR LOAN VALUE <i>(Attach copy of declaration page for each policy.)</i>				

ITEM NO. ASSETS DESCRIPTION	SEP. PROP	DATE ACQUIRED	CURRENT GROSS FAIR MARKET VALUE	AMOUNT OF MONEY OWED OR ENCUMBRANCE
11. STOCKS, BONDS, SECURED NOTES, MUTUAL FUNDS <i>(Give certificate number and attach copy of the certificate or copy of latest statement.)</i>			\$	\$
12. RETIREMENT AND PENSIONS <i>(Attach copy of latest summary plan documents and latest benefit statement.)</i>				
13. PROFIT - SHARING, ANNUITIES, IRAS, DEFERRED COMPENSATION <i>(Attach copy of latest statement.)</i>				
14. ACCOUNTS RECEIVABLE AND UNSECURED NOTES <i>(Attach copy of each.)</i>				
15. PARTNERSHIPS AND OTHER BUSINESS INTERESTS <i>(Attach copy of most current K-1 form and Schedule C.)</i>				
16. OTHER ASSETS				
17. TOTAL ASSETS FROM CONTINUATION SHEET				
18. TOTAL ASSETS			\$	\$

ITEM NO. DEBTS—SHOW TO WHOM OWED	SEP. PROP	TOTAL OWING	DATE ACQUIRED
19. STUDENT LOANS <i>(Give details.)</i>		\$	
20. TAXES <i>(Give details.)</i>			
21. SUPPORT ARREARAGES <i>(Attach copies of orders and statements.)</i>			
22. LOANS—UNSECURED <i>(Give bank name and loan number and attach copy of latest statement.)</i>			
23. CREDIT CARDS <i>(Give creditor's name and address and the account number. Attach copy of latest statement.)</i>			
24. OTHER DEBTS <i>(Specify.):</i>			
25. TOTAL DEBTS FROM CONTINUATION SHEET			
26. TOTAL DEBTS		\$	

27. *(Specify number):* _____ pages are attached as continuation sheets.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: _____

(TYPE OR PRINT NAME)



(SIGNATURE OF DECLARANT)



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):	FOR COURT USE ONLY
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	
PETITIONER: RESPONDENT: OTHER PARTY/PARENT/CLAIMANT:	
INCOME AND EXPENSE DECLARATION	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) per month per week per hour.

(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 type="checkbox"/> currently receiving	\$ _____	_____
e. Spousal support <input type="checkbox"/> from this marriage <input type="checkbox"/> from a different marriage <input type="checkbox"/> federally taxable*	\$ _____	_____
f. Partner support <input type="checkbox"/> from this domestic partnership <input type="checkbox"/> from a different domestic partnership	\$ _____	_____
g. Pension/retirement fund payments.....	\$ _____	_____
h. Social Security retirement (not SSI).....	\$ _____	_____
i. Disability: <input type="checkbox"/> Social Security (not SSI) <input type="checkbox"/> State disability (SDI) <input 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 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 type="checkbox"/> real and <input 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: <ul style="list-style-type: none"> (1) <input type="checkbox"/> Rent or <input type="checkbox"/> mortgage..... \$ _____ <li style="margin-left: 20px;">If mortgage: <li style="margin-left: 40px;">(a) average principal: \$ _____ <li style="margin-left: 40px;">(b) average interest: \$ _____ (2) Real property taxes..... \$ _____ (3) Homeowner's or renter's insurance (if not included above)..... \$ _____ (4) Maintenance and repair..... \$ _____ b. Health-care costs not paid by insurance..... \$ _____	h. Laundry and cleaning..... \$ _____
c. Child care..... \$ _____	i. Clothes..... \$ _____
d. Groceries and household supplies..... \$ _____	j. Education..... \$ _____
e. Eating out..... \$ _____	k. Entertainment, gifts, and vacation..... \$ _____
f. Utilities (gas, electric, water, trash)..... \$ _____	l. Auto expenses and transportation (insurance, gas, repairs, bus, etc.)..... \$ _____
g. Telephone, cell phone, and e-mail..... \$ _____	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)... \$ _____
	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 information 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 OF ATTORNEY)



 (SIGNATURE OF ATTORNEY)

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 expense for the children in this case

	Amount per month
a. Childcare 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)*:



ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address):	
TELEPHONE NO.: FAX NO. : E-MAIL ADDRESS: ATTORNEY FOR (Name):	
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	
PETITIONER: RESPONDENT: OTHER PARENT/PARTY:	
DECLARATION REGARDING SERVICE OF DECLARATION OF DISCLOSURE AND INCOME AND EXPENSE DECLARATION <input type="checkbox"/> Petitioner's <input type="checkbox"/> Preliminary <input type="checkbox"/> Respondent's <input type="checkbox"/> Final	CASE NUMBER:

1. I am the attorney for petitioner respondent in this matter.
2. Petitioner's Respondent's *Preliminary Declaration of Disclosure* (form FL-140), current* *Income and Expense Declaration* (form FL-150), completed *Schedule of Assets and Debts* (form FL-142) or *Community and Separate Property Declarations* (form FL-160) with appropriate attachments, all tax returns filed by the party in the two years before service of the preliminary disclosures, and all other required information under Family Code section 2104 were served on:
 the other party the other party's attorney by personal service mail
 Other (specify):
on (date):
3. Petitioner's Respondent's *Final Declaration of Disclosure* (form FL-140), current* *Income and Expense Declaration* (form FL-150), completed *Schedule of Assets and Debts* (form FL-142) or *Community or Separate Property Declarations* (form FL-160) with attachments, and the material facts and information required by Family Code section 2105 were served on:
 the other party other party's attorney by personal service mail
 Other (specify):
on (date):
4. Service of Petitioner's Respondent's preliminary final declaration of disclosure current income and expense declaration has been waived as follows:
 - a. The parties agreed to waive final declaration of disclosure requirements under Family Code section 2105(d.) (Form FL-144 may be used for this purpose.) The waiver was filed on (date):
 is being filed at the same time as this form.
 - b. The party has failed to comply with disclosure requirements, and the court has granted the request for voluntary waiver of receipt under Family Code section 2107 on (date):
 - c. This is a default proceeding that does not include a stipulated judgment or settlement agreement. Petitioner waives final disclosure requirements under Family Code section 2110.

*Current is defined as completed within the past three months providing no facts have changed. (Cal. Rules of Court, rule 5.260.)

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

(TYPE OR PRINT NAME)	SIGNATURE
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NOTE: File this document with the court.
Do not file a copy of the Preliminary or Final Declaration of Disclosure or any attachments to either declaration of disclosure with this document.