

DIV. No. \_\_\_\_\_ of \_\_\_\_\_

IN THE COURT OF QUEEN'S BENCH FOR SASKATCHEWAN  
FAMILY LAW DIVISION  
JUDICIAL CENTRE OF SASKATOON

BETWEEN:

**Petitioner**

Petitioner

- and -

**Respondent**

Respondent

**FINANCIAL STATEMENT**

I, \_\_\_\_\_ of \_\_\_\_\_  
\_\_\_\_\_, MAKE OATH AND SWEAR THAT:

1. The information set out in this financial statement is true and complete to the best of my knowledge and belief and sets out my financial situation as of \_\_\_\_\_

2.  I do not anticipate any significant changes in the information set out in this Financial Statement.

I anticipate the following significant changes in the information set out in this Financial Statement.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Attached are the following:

- Part 1: Income
- Part 2: Annual Expenses
- Part 3: Special or Extraordinary Expenses
- Part 4: Undue Hardship;
- Part 5: Income of Other Persons in Household;
- Part 6: Property

## PART I - INCOME

Complete this Part if:

- you are making a claim for child support or are seeking to vary an Order for child support and the amount claimed differs from the table amount in the Federal Child Support Guidelines (a claim for add-ons, a child is 18 years of age or more, a claim for undue hardship, a case of split or shared custody, the payor's annual income is over \$150,000.00, the payor stands in place of the parent);
- there is a claim against you for child support; or
- there is a claim, either by you or against you, for spousal or parental support or you or another party are seeking to vary an Order for spousal or parental support.

### DELETE NOT APPLICABLE CHOICES

1.  I am employed as \_\_\_\_\_ (occupation)  
\_\_\_\_\_  
\_\_\_\_\_ (name & address of employer) and  
I am paid  weekly  every 2 weeks  twice a month  monthly  other  
(specify) \_\_\_\_\_
- self-employed, carrying on business or a professional practice under the  
name of \_\_\_\_\_ or a partner in the  
partnership known as \_\_\_\_\_ or a farmer (or  
as may be applicable).
- unemployed since \_\_\_\_\_
- a shareholder, director or officer of a corporation, in which I have an  
interest [or a controlling interest]: \_\_\_\_\_
- beneficiary under a trust: \_\_\_\_\_
2. The total income declared on my last income tax return in \_\_\_\_\_  
was \$\_\_\_\_\_ and my net taxable income was \$\_\_\_\_\_.
3. I have attached to or served with this form:
- a copy of every personal income tax return filed by me for each of the three (3)  
most recent taxation years, together with a copy of all material filed with the  
returns and a copy of every notice of assessment or re-assessment issued to me  
for each of those years. (*identify any required copies already in the Court file, as  
those copies do not need to be attached to this form*).
- a statement from the Canada Customs and Revenue Agency that I have not filed  
any income tax returns for the past three (3) years.
- a declaration that I am not required to file an income tax return because of the  
*Indian Act (Canada)*.
- a Canada Customs and Revenue Agency Consent in Form 640C signed by me,  
for the disclosure of my tax returns and assessments for the past three (3) years.

**IMPORTANT NOTE:** If you are a party to a claim for child support and you are required to fill out Part I of this form, the Clerk of the Court will **NOT** allow you to file this Financial Statement unless you have checked one of the boxes in paragraph 3 above and have attached the required document(s).

## ANNUAL INCOME

**Include all income and other money received from all sources for the twelve month period ending on the date of this statement whether taxable or not.** Show gross annual amounts here (to get an annual figure, multiply any weekly amount by 52, or any monthly amount by 12). Give current actual amount where known. Give your best estimate where you cannot find out the actual amount.

If your most recent federal income tax return (attached to this statement) sets out what you expect your income to be for this year, simply record those amounts here. Otherwise, record what you expect your income for this year to be from each source of income that applies to you. This will be necessary if your salary has increased, you have become unemployed, you have bought or sold rental properties, any source of your income is not taxable, etc..

1.	Employment income: wages, salaries, commissions, bonuses and overtime [before deductions]		+ \$ _____
2.	Commissions [if already included on line 1, indicate amount but do not add in]: + \$ _____		
3.	Other employment income [include tips, foreign employment income, net research grants, etc.]		+ \$ _____
4.	Pension income [include Old Age Security, CCP, disability, Superannuation and other pensions]		+ \$ _____
5.	Employment insurance benefits [before deductions]		+ \$ _____
6.	Taxable amount of dividends from taxable Canadian Corporations		+ \$ _____
7.	Interest and other investment income		+ \$ _____
8.	Partnership income: limited or non-active partners only		+ \$ _____
9.	Rental income                      Gross \$ _____                      Net		+ \$ _____
10.	Taxable capital gains		+ \$ _____
11.	Child support received		
	Total amount \$ _____                      Taxable Amount		+ \$ _____
12.	Spousal support		
	From this relationship \$ _____		
	From another relationship    \$ _____		+ \$ _____
13.	Registered retirement savings plan income		+ \$ _____
14.	Self employment income		
	a) Business income                      Gross \$ _____		+ \$ _____
	b) Professional income                      Gross \$ _____		+ \$ _____
	c) Commission income                      Gross \$ _____		+ \$ _____
	d) Farming income                      Gross \$ _____		+ \$ _____
	e) Fishing income                      Gross \$ _____		+ \$ _____
15.	Workers' compensation benefits		+ \$ _____
16.	Total social assistance payments		+ \$ _____
17.	<b>NET</b> federal supplements		+ \$ _____
18.	Other income (include any taxable income that is not already included above, such as scholarships, bursaries, study grants, certain lump sum payments or death benefits, severance pay, etc.) Specify:		+ \$ _____
<b>A.</b>	<b>TOTAL annual income:</b>	<b>A =</b>	<b>\$ _____</b>

## BENEFITS

**Monetary Benefits:** Income that is exempt from federal or provincial tax: list all allowances and amounts received from all sources, that are not taxable: such as, amount exempt because of status under Indian Act; band assistance payments; exempt portion of otherwise taxable amounts; certain disability benefits; etc. Specify

\$ \_\_\_\_\_

**Non-Monetary Benefits:** List all non-monetary benefits from all sources that are not included in total income (line A). Include such items as use of a company car or board and room provided for you and all other expenses paid on your behalf. Give your best estimate of the value of the benefit where you cannot find out the actual value.

\$ \_\_\_\_\_

**Medical or dental insurance coverage:** Is medical or dental insurance coverage for your children available to you through your employer or otherwise at a reasonable rate?

Yes     No

Do you have medical or dental insurance coverage for your children?

Yes     No

## ADJUSTMENTS TO ANNUAL INCOME

Give the current actual amount if you know it or can find out. If you can't find out, give your best estimate.

- Refer to Schedule III of the Federal Child Support Guidelines. Section numbers included below are references to Schedule III of the Federal Child Support Guidelines.
- If necessary, attach an extra sheet to show calculations.

### Replacements in income:

(Where applicable) Recalculate the annual income shown as **amount A** on page 3, after making the following replacements:

- Replace taxable amount of dividends from Canadian corporations (line 6) with the actual amount of dividends: \$ \_\_\_\_\_ (see section 5)
- Replace taxable capital gains (line 10) with the actual amount of capital gains realized in excess of the actual capital losses:

Gains \$ \_\_\_\_\_ - losses \$ \_\_\_\_\_ = excess \$ \_\_\_\_\_ (see section 6)

**Recalculated annual income: A' = \$ \_\_\_\_\_**

## DEDUCTIONS FROM INCOME

1. Union, professional association or like dues ( <i>if you are an employee</i> ) section 1:		+ \$	
2. Other employment expenses (section 1) Specify:		+ \$	
3. Taxable amount of child support I receive (section 2):		+ \$	
4. Spousal support I receive from the other party (section 3(1)):		+ \$	
5. Social assistance I receive for other members of my household (section 4):		+ \$	
6. Actual amount of business investment losses suffered during the year (section 7):		+ \$	
7. Carrying charges and interest expenses paid by me and deductible under <i>The Income Tax Act</i> (section 8):		+ \$	
8. Prior period earnings included in self-employment income, net of reserves (section 10):		+ \$	
9. Portion of partnership or sole proprietorship income properly required for capitalization (section 12):		+ \$	
<b>Total deductions from income:</b>	<b>B</b>	<b>+ \$</b>	

### Additions to income:

10. Payments to non-arm's length persons (section 9):		+ \$	
11. Allowable capital cost allowance with respect to real property (section 11):		+ \$	
12. Value of exercised employee stock options in Canadian-controlled private corporations (section 13):		+ \$	
<b>Total additions to income:</b>	<b>C</b>	<b>= \$</b>	

Annual Income or Recalculated annual income:	<b>(A) or (A')</b>	\$	
<b>SUBTRACT:</b> Total deductions from income:	<b>(B) -</b>	\$	
<b>ADD:</b> Total additions to income	<b>(C)+</b>	\$	
<b>ADJUSTED ANNUAL INCOME</b>	<b>D =</b>	\$	

## CHILD SUPPORT

The Adjusted Annual Income (D) is to be used to calculate child support in accordance with the applicable child support table set out in the Federal Child Support Guidelines.

The Annual Income to be used where special or extraordinary expenses are claimed:

Adjusted Annual Income		<b>D =</b>	\$	
<b>Add:</b> Spousal support received from the other party (if any)		<b>+</b>	\$	
<b>Subtract:</b> Spousal support paid to the other party (if any)		<b>-</b>	\$	
<b>Adjusted Annual Income (special):</b>		<b>E =</b>	\$	

## SPOUSAL OR PARENTAL SUPPORT

The Annual Income to be used where spousal or parental support is claimed:

Adjusted Annual Income	<b>D =</b>		\$ _____
Add Total child support I receive	+		\$ _____
Add Social assistance I receive for other household members	+		\$ _____
Add Child tax benefits or credits	+		\$ _____
Add GST/HST credit	+		\$ _____
<b>ADJUSTED ANNUAL INCOME (SPOUSAL):</b>	<b>F =</b>		<b>\$ _____</b>

## PART 2 - ANNUAL EXPENSES

- DO NOT complete this Part if the only support claimed is child support in the table amount set out in the Federal Child Support Guidelines and all children for whom support is claimed are under the age of eighteen (18).
- Complete this Part in all other claims for child support or a change in child support, where the amount claimed differs from the table amount in the Guidelines (a claim for add-ons for special or extraordinary expenses, a child is eighteen (18) years of age or more, a claim for undue hardship, a case of split or shared custody, a case where the payor's annual income is over \$150,000.00, a case where the payor stands in place of the child's natural parent).
- Complete this Part if there is a claim, either by you or against you, for spousal support or parental support or a change in that support.

You must set out your TOTAL living expenses. If you cannot find out the actual amount, give your best estimate.

### Source Deductions

1. Canada Pension Plan Contributions		\$ _____
2. Employment Insurance premiums		\$ _____
3. Employee pension contributions to a registered pension plan		\$ _____
4. Medical and dental insurance premiums (deducted at source)		\$ _____
5. <b>Income Tax</b>		<b>\$ _____</b>

### Housing

6. Rent or mortgage		\$ _____
7. Property taxes		\$ _____
8. Homeowner's /Tenant's insurance		\$ _____
9. Condominium fees		\$ _____
10. Water, sewer and garbage		\$ _____
11. House repairs, maintenance, yard care		\$ _____
12. Heat		\$ _____
13. Electricity		\$ _____
14. Telephone		\$ _____
15. Cellular Telephone		\$ _____
16. Cable		\$ _____
17. Internet		\$ _____
18. Other (specify):		\$ _____

**Household Expenses**

19. Food \$ \_\_\_\_\_
20. Meals outside the home \$ \_\_\_\_\_
21. General household supplies \$ \_\_\_\_\_
22. Hair care, toiletries and sundries \$ \_\_\_\_\_
23. Dry cleaning and laundry \$ \_\_\_\_\_
24. Furnishings and equipment \$ \_\_\_\_\_
25. Other (specify): \$ \_\_\_\_\_

**Transportation**

26. Public transit, taxis \$ \_\_\_\_\_
27. Car insurance, registration and license \$ \_\_\_\_\_
28. Gas and oil \$ \_\_\_\_\_
29. Parking \$ \_\_\_\_\_
30. Car repairs and maintenance \$ \_\_\_\_\_
31. Other (specify): \$ \_\_\_\_\_

**Health**

32. Medical and dental insurance premiums (not deducted at source) \$ \_\_\_\_\_
33. Health care (physiotherapy, etc.) \$ \_\_\_\_\_
34. Drugs, prescriptions \$ \_\_\_\_\_
35. Dental care (including orthodontist) \$ \_\_\_\_\_
36. Optical care (eyeglasses, contact lenses) \$ \_\_\_\_\_
37. Other (specify): \$ \_\_\_\_\_
- amounts in 33 - 36 net of coverage*

**Personal**

38. Clothing, footwear \$ \_\_\_\_\_
39. Educational expenses (self) (specify): \$ \_\_\_\_\_
40. Other (specify): \$ \_\_\_\_\_

**Children**

41. Clothing, footwear \$ \_\_\_\_\_
42. Children's allowance, gifts \$ \_\_\_\_\_
43. School fees, books and supplies \$ \_\_\_\_\_
44. School activities (field trips, etc.) \$ \_\_\_\_\_
45. Activities, lessons and supplies (music lessons, sports, etc.) \$ \_\_\_\_\_
46. Child care, babysitting \$ \_\_\_\_\_
47. Other (specify): \$ \_\_\_\_\_

**Savings for the Future**

48. RRSP \$ \_\_\_\_\_
49. RESP \$ \_\_\_\_\_
50. Other (specify): \$ \_\_\_\_\_

**Support Payments** (specify for whom, whether tax deductible,

whether voluntary or pursuant to Order)

51. Support being paid in this case

\$ \_\_\_\_\_

52. Support being paid in any other case

\$ \_\_\_\_\_

**Debt Payments (other than mortgage) (specify)**

\$ \_\_\_\_\_

\$ \_\_\_\_\_

**Other**

53. Life or term insurance premiums

\$ \_\_\_\_\_

54. Banking, legal, accounting

\$ \_\_\_\_\_

55. Church, charitable donations

\$ \_\_\_\_\_

56. Entertainment and recreation

\$ \_\_\_\_\_

57. Vacation

\$ \_\_\_\_\_

58. Alcohol / Tobacco

\$ \_\_\_\_\_

59. Other (specify):

\$ \_\_\_\_\_

**Total Annual Expenses**

**G =**

\$ \_\_\_\_\_

**Adjusted annual income**

**(D, E or F)**

\$ \_\_\_\_\_

**SUBTRACT:** Total Annual Expenses (G)

-

\$ \_\_\_\_\_

**ANNUAL SURPLUS/DEFICIT**

**=**

\$ \_\_\_\_\_

### PART 3 - SPECIAL OR EXTRAORDINARY EXPENSES

- Complete this Part only if you claim special or extraordinary expenses as part of a child support claim. Refer to Section 7 of the Federal Child Support Guidelines.

I am claiming an amount to cover special or extraordinary expenses for one or more of the following reasons: (Indicate which of the following you are claiming).

- child care expenses incurred as a result of my employment, illness, disability, education or training for employment.
- that portion of the medical and dental insurance premiums attributable to child.
- health related expenses that exceed insurance reimbursement by at least \$100.00 annually per illness or event, including orthodontic treatment, professional counselling provided by a psychologist, social worker, psychiatrist or any other person, physiotherapy, occupational therapy, speech therapy and prescription drugs, hearing aids, glasses and contact lenses.
- extraordinary expenses for primary or secondary school or for any educational programs that meet the child's particular needs.
- Expenses for post-secondary education.
- Extraordinary expenses for extracurricular activities
  - state the child's name that each expense relates to, the details of each type of expense you are claiming and the total annual amount of each expense.
  - if the child contributes to payment of the expense, please indicate the amount of insurance reimbursement.

Child's Name	Details of Expense	Total Amount	Contribution / Reimbursement

- Receipts or other documentation which shows the amount of the expenses I am claiming for each child are attached to this Financial Statement.

**OR**

- I cannot obtain receipts or other documentation to show the amount of the expense I am claiming because: (please explain why)
- I am eligible to claim or I receive the following subsidies, benefits or income tax deductions or credits relating to the above expenses: (provide details)

## PART 4 - UNDUE HARDSHIP

- Complete this Part only if you claim a different amount of child support on the basis of undue hardship.
- Refer to Section 10 of the Federal Child Support Guidelines. (Indicate which of the following you are claiming).

- Responsibility for unusually high level of debts reasonably incurred to support the family prior to the separation or to earn a living:

Owed To	Purpose	Date Incurred	Terms of Debt	Annual Amount

- Unusually high expenses for exercising access to a child.

Details of expense	Annual Amount

- Legal duty under a Judgment, Order or written Separation Agreement to support another person:
- Legal duty to support a child, other than a child for whom support is claimed in this application, who is under the age of eighteen (18), or at or above the age of eighteen (18) but unable to support himself or herself because of illness, disability or other cause:
- Legal duty to support a person who is unable to support himself or herself because of an illness or disability:

- Attach a copy of any Judgment, Order or written Agreement under which the legal duty arises.

<b>Name of Person</b>	<b>Relationship</b>	<b>Nature of Duty</b>	<b>Annual Amount</b>

- Other undue hardship circumstances

<b>Details</b>	<b>Annual Amount</b>

## PART 5 - INCOME OF OTHER PERSONS IN HOUSEHOLD

- Complete this Part if either party is making a claim for a different amount of child support on the basis of undue hardship.

The following are the names, occupations, sources of income, annual incomes and amount of federal and provincial taxes payable thereon, of:

1. Any person who has a legal duty to support me or whom I have a legal duty to support;
2. Any person who shares living expenses with me or from whom I otherwise receive an economic benefit as a result of living with that person; and
3. Any child whom I or the person described in paragraph (a) or (b) has a legal duty to support.

Other Person's Name	Occupation or Source of Income	Annual Income*	Taxes Payable

\* Where the information on which to base the income determination is not provided, the Court may impute income in the amount it considers appropriate.

## PART 6 - PROPERTY

- Only complete this Part where ordered to do so by the Court
- List all property in which you have an interest as of the date of this Financial Statement.
- Record the value or amount as of the date of this Financial Statement.
- If there is a property claim in addition to a claim for support, complete Form 609B: Property Statement, and do not complete this part of the Financial Statement.

<b>I. ASSETS IN AND OUT OF SASKATCHEWAN</b>		
<b>I. Real Estate</b>		
<ul style="list-style-type: none"> <li>▪ List any interest in land, including leasehold interests and mortgages, whether or not you are registered as owner. Record the estimated market value of your interest, without deducting encumbrances. These encumbrances should be shown under Debts and Liabilities.</li> <li>▪ Example: under nature and type of ownership, put "joint tenant"; under nature, address and estimated total market value today, put "home, 123 Pleasant Street, Small Town, Saskatchewan, \$100,000.00"; under estimated market value of your share, put "\$50,000.00". The amount left to pay on the mortgage would be shown under Debts and Liabilities, later in this Statement.</li> </ul>		
Nature and Type of Ownership	Nature, address and estimated total market value today	Estimated Market Value of Your Share
<b>Total 1</b>		\$ _____

<b>2. General Household Goods and Vehicles</b>		
<ul style="list-style-type: none"> <li>▪ Show estimated market value, not the cost of replacement for these items owned. Do not deduct encumbrances (ie. car loan) here; these encumbrances should be shown under Debts and Liabilities.</li> </ul>		
Item and Description	If NOT in your possession, state location	Estimated Market Value of Your Interest
Household goods, appliances and furniture		
Cars, boats, trailers, motor homes, snowmobiles, other vehicles <i>(describe by make, model, year)</i>		
Jewellery, works of art, collections, electronics, tools, sports and hobby equipment		
Other special items		
<b>Total 2</b>		\$ _____

<b>3. Bank Accounts and Savings</b>			
<ul style="list-style-type: none"> <li>Show the items owned by category; include cash, savings and chequing accounts in financial institutions, term deposits, guaranteed investment certificates and any other savings.</li> </ul>			
Category	Institution Where Account Held	Account Number	Amount
<b>Total 3</b>			\$ _____

The location of any safety deposit box(es) I have is

\_\_\_\_\_

<b>4. Pensions and Retirement Savings Plans</b>			
<ul style="list-style-type: none"> <li>Indicate the name and address of the institution where your Registered Retirement Savings Plan is held.</li> <li>Include name and address of pension plan and pension details.</li> </ul>			
Category	Institution Where Account Held	Account Number	Amount
<b>Total 4</b>			\$ _____

<b>5. Securities</b>			
<ul style="list-style-type: none"> <li>Show the items owned by category: shares, bonds, mutual funds, warrants, options, debentures, notes and any other securities. Give your best estimate of market value if the items were to be sold on the open market.</li> </ul>			
Category	Number	Description	Estimated Market Value
<b>Total 5</b>			\$ _____

<b>6. Life and Disability Insurance</b>					
<ul style="list-style-type: none"> <li>List all whole life, term life, disability or other such insurance policies. Set out cash surrender value, if any.</li> </ul>					
<b>Company and Policy No.</b>	<b>Kind of Policy</b>	<b>Owner</b>	<b>Beneficiary</b>	<b>Face Amount</b>	<b>Cash Surrender Value</b>
<b>Total 6</b>					<b>\$ _____</b>

<b>7. Business Interests</b>		
<ul style="list-style-type: none"> <li>List any interest you hold, directly or indirectly, in any unincorporated business, including partnerships, trusts and joint ventures. Give your best estimate of market value if business were to be sold on an open market.</li> <li>A controlling interest you hold in an incorporated business may be shown here or under item 5: Securities. An interest that is not a controlling interest should be shown under item 5: Securities.</li> </ul>		
<b>Name and Address of Firm or Company</b>	<b>Interest</b>	<b>Estimated Market Value of Your Share</b>
<b>Total 7</b>		<b>\$ _____</b>

<b>8. Accounts Receivable</b>	
<ul style="list-style-type: none"> <li>Give details of all money owed to you, whether because of business or from personal dealings; including amounts loaned by you to family members, any Court Judgments in your favour; any estate money owed to you.</li> </ul>	
<b>Details</b>	<b>Amount Owed to You</b>
<b>Total 8</b>	<b>\$ _____</b>

<b>9. Other Property</b>

▪ Show other property or assets owned by categories. Include property of any kind not listed in items 1 to 8 (for example, patents or copyright claims). Give your best estimate of market value.

Category	Details	Estimated Market Value
<b>Total 9</b>		\$ _____

**VALUE OF ALL ASSETS** (Add totals 1 to 9 together) **I. =** \$ \_\_\_\_\_

**II. DEBTS AND LIABILITIES**

▪ Show your debts and other liabilities, whether arising from personal or business dealings. List by category, such as mortgages, charges, loans, liens, notes, credit cards, accounts payable and tax arrears. Indicate if any other person may be responsible for this debt with you and give their name. Include contingent liabilities such as guarantees given by you and indicate that they are contingent. Indicate if any debt payments are in arrears.

Debt	Particulars (interest rate, term or number of payments remaining, any property affected)	Amount Owning
<b>Total II =</b>		\$ _____

**III. SUMMARY OF ASSETS AND LIABILITIES**

Total Value of all Assets (I)	\$ _____
Subtract Total Debts and Other Liabilities (II) -	\$ _____
<b>III. NET WORTH</b>	\$ _____

## **PART 7 - ATTACHMENTS**

Attached to the copy of this Financial Statement delivered to the other party are:

- A copy of the most recent assessment notice issued from an assessment authority for the real property I own.
- A copy of the most recent statement I have received for each bank account, deposit, certificate or other savings.
- A copy of the most recent RRSP statement I have received.
- A copy of the most recent statement I have received regarding my brokerage account, my mutual fund and any other securities I own.
- A copy of the most recent credit card statement for each credit card in my name.
- A copy of the most recent statement for each of the other debts listed.
- A copy of the most recent annual pension statement I have received and any further information I have explaining my pension plan; OR
- A letter addressed to the administrator of my pension plan, authorizing release of information relating to my pension plan.