

ONTARIO

Court File Number

\_\_\_\_\_  
(Name of court)

at

\_\_\_\_\_  
(Court office address)

**Form 13.1: Financial  
Statement (Property and  
Support Claims)  
sworn/affirmed**

**Instructions for completing this Form 13.1 Financial Statement**

FYI: Instructions regarding completion of this form are in Times Roman 11 font. The official form is in a different font, **Arial font and/or varying Arial font sizes and styles**. We suggest that you make a photocopy of this form, then do your rough work in pencil, and transfer final numbers to your good copy. Please print neatly and clearly in dark pen on your good copy; complete all applicable checkboxes. **There is no need to do any mathematics.**

Complete financial disclosure is a prerequisite to the settlement of any family law case. The *Family Law Act*, and its interpretation by our Courts, leaves no uncertainty in this respect. Any agreement can be set aside if a party has failed to truthfully and accurately disclose his or her financial position.

To this end, the rules of the Court require completion of the Financial Statement, either Form 13.1 (support and property claims) or Form 13 (support claims only). This form must show information that is complete, correct, and up-to-date. It is important to remember that the Financial Statement is a sworn document, just like an affidavit. When you sign this completed document, you are giving evidence in the same manner as if you were in Court. An incorrect, incomplete or misleading Financial Statement, in addition to affecting the validity of any agreement, can adversely affect your credibility in the eyes of the other side in reaching a settlement, and in the eyes of the Court in rendering a decision.

**IMPORTANT:** Your financial disclosure must continue to be accurate and up-to-date throughout your entire case. Accordingly, it is very important that if any significant information or numbers change, you advise us immediately so that your financial disclosure can be updated, and certainly before any significant step in the litigation or your matter, such as a case conference, settlement conference, motion, trial, negotiation, mediation or arbitration. The Family Law Rules provide that information in any Financial Statement that is more than 30 days old must be updated at least 7 days (4 days if you are the responding party) before any case conference, settlement conference, motion or trial.

The Financial Statement Form 13.1 (or Form 13) forms the basis for the determination of each party's present income position and income potential, present and proposed standards of living, and net family property.

All information contained in your Financial Statement must be substantiated by other documentation, or at the very least, you must be able to explain how the figures were determined. You should retain, gather and organize all income tax returns, financial statements, receipts, utilities bills, cancelled cheques, bank account statements, credit card statements, RRSP statements, investment account statements, line of credit statements, property or business valuations, estimates, and all other substantiating documentation, and provide copies to us at our request. In Ontario, copies of this supporting documentation must be provided to the other side at the outset of your litigation when you begin or respond to an application, by way of a Form 13A - Certificate of Financial Disclosure.

**Applicant(s)**

<i>Full legal name &amp; address for service — street &amp; number, municipality, postal code, telephone &amp; fax numbers and e-mail address (if any).</i>	<i>Lawyer's name &amp; address — street &amp; number, municipality, postal code, telephone &amp; fax numbers and e-mail address (if any).</i>
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**Respondent(s)**

<i>Full legal name &amp; address for service — street &amp; number, municipality, postal code, telephone &amp; fax numbers and e-mail address (if any).</i>	<i>Lawyer's name &amp; address — street &amp; number, municipality, postal code, telephone &amp; fax numbers and e-mail address (if any).</i>
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**INSTRUCTIONS**

- USE THIS FORM IF:
  - you are making or responding to a claim for property or exclusive possession of the matrimonial home and its contents; or
  - you are making or responding to a claim for property or exclusive possession of the matrimonial home and its contents together with other claims for relief.
- USE FORM 13 INSTEAD OF THIS FORM IF:
  - you are making or responding to a claim for support but NOT making or responding to a claim for property or exclusive possession of the matrimonial home and its contents.
- If you have income that is not shown in Part I of the financial statement (for example, partnership income, dividends, rental income, capital gains or RRSP income), you must also complete **Schedule A**.
- If you or the other party has sought a contribution towards special or extraordinary expenses for the child(ren), you must also complete **Schedule B**.

*NOTE: You must **fully and truthfully** complete this financial statement, including any applicable schedules. You must also provide the other party with documents relating to support and property and a Certificate of Financial Disclosure (Form 13A) as required by Rule 13 of the Family Law Rules.*

1. **My name is** *(full legal name)* .....

**I live in** *(municipality & province)* .....

**and I swear/affirm that the following is true:**

**PART I: INCOME**

2. I am currently

employed by *(name and address of employer)*

self-employed, carrying on business under the name of *(name and address of business)*

unemployed since *(date when last employed)*

3. I attach proof of my year-to-date income from all sources, including my most recent *(attach all that are applicable):*

pay cheque stub     social assistance stub     pension stub     workers' compensation stub

employment insurance stub and last Record of Employment

statement of income and expenses/ professional activities (for self-employed individuals)

other (e.g. a letter from your employer confirming all income received to date this year)

4. Last year, my gross income from all sources was \$ ..... *(do not subtract any taxes that have been deducted from this income).*

5.  I am attaching the following required documents to this financial statement as proof of my income over the past three years, if they have not already been provided:

- a copy of my personal income tax returns for each of the past three taxation years, including any materials that were filed with the returns. *(Income tax returns must be served but should NOT be filed in the continuing record, unless they are filed with a motion to refrain a driver's license suspension.)*
- a copy of my notices of assessment and any notices of reassessment for each of the past three taxation years;
- where my notices of assessment and reassessment are unavailable for any of the past three taxation years or where I have not filed a return for any of the past three taxation years, an Income and Deductions printout from the Canada Revenue Agency for each of those years, whether or not I filed an income tax return.

*Note: An Income and Deductions printout is available from Canada Revenue Agency. Please call customer service at 1-800-959-8281.*

**OR**

I am an Indian within the meaning of the *Indian Act* (Canada) and I have chosen not to file income tax returns for the past three years. I am attaching the following proof of income for the last three years *(list documents you have provided):*

**Notes, Above Information:**

**All Income and Money Received, Monthly**

Income is intended to be current income (whether taxable or not). In other words, the preferred way to disclose income is to list income for the next twelve-month period *based on what you are currently receiving and any anticipated changes to your income.* Unfortunately, it may be difficult to determine current income, particularly if you are non-salaried, and your income fluctuates from year to year. Therefore, depending on the sources and the time of year the statement is prepared, it may be only be possible to use last year's numbers.

All income from any source must be included, including gifts, capital gains, income from employment, interest or dividends from shares or investment certificates, voluntary or indirect support from other members of your family or from friends or a common law partner, Canada Child Tax Benefits received, Universal Child Care Benefits received, GST/HST credits received, support payments actually received and any estimated Income Tax Refund, if applicable.

Note that Canada Child Tax Benefit ("CCTB") amounts may change once the Canada Revenue Agency ("CRA") is notified of the divorce or separation. Usually, the CCTB amount increases because the family income is reduced.

Please make sure that you are inputting **monthly** amounts only. If you are paid weekly, please multiply by 4.33 to get a monthly equivalent. Alternatively, ensure that you indicate if a payment is made other than monthly, so that we will know to do the necessary conversion to a monthly figure. **Do NOT add or total this or any other section.**

If you earn overtime income, but only on a sporadic basis, you should still include the overtime income but you should estimate the overtime income for the upcoming year. Bonuses and commissions should also be handled in this manner.

For any item that is an estimate and not an accurate and/or fixed figure, please write "(estimate)" beside the item and explain why the item can only be estimated.

**IMPORTANT: Copies of your Income Tax Returns and all attachments for the last three taxation years, and any Notices of Assessment or Reassessment for the last three taxation years must be provided to us with this completed draft Financial Statement. If you do not have Notices of Assessment and Reassessment for these three years, you must obtain an Income and Deductions printout (even if you did not file) from the Canada Revenue Agency by calling 1-800-959-8281.**

Any working copy of your income tax return would also be helpful.

If you are preparing a new personal income tax return before this matter is over, please forward it to us as well.

**You must also provide proof of your current income, to be attached to this Financial Statement. Please provide us with your most recent pay cheque stub(s), employment insurance stub, worker's compensation stub, pension stub, or any other proof of income. If you are self-employed, please provide a copy of your financial statements for the past three years.**

*(In this table you must show all of the income that you are currently receiving whether taxable or not.)*

Income Source	Amount Received/Month
1. Employment income (before deductions)	
2. Commissions, tips and bonuses	
3. Self-employment income (Monthly amount before expenses: \$ )	
4. Employment Insurance benefits	



### Total Expenses, Monthly

"Expenses" represents your current expenses (or your best estimate of your expenses where you cannot ascertain the actual amounts) over the most current twelve-month period. Note that there is no "right" or "wrong" and do not be concerned about how your expenses "look". Do be accurate and truthful.

If you have separated relatively recently, these expenses should be based on your standard of living at the time of separation. If the separation was some time ago, these expenses are based on your present standard of living.

Reviewing previous bills, receipts, cheque registers, credit card statements, etc. should assist you in figuring out what your expenses are. If the children are living with you, please include their expenses in with yours, as appropriate.

If you have an expense that does not fall into a category, please be sure to list it under the appropriate heading. If you do not include this expense, you may not get credit for it as an expense when your amount of support received or support paid is determined.

If your spouse is paying or paid for certain expenses, put this expense into your financial statement but place an " \* " (asterisk), or "(paid by spouse)" or an "H" (Husband) or "W" (Wife) beside those expenses under "Expense", or if any expenses are shared, use "shared equally", or "Wife pays 75%", or as applicable.

If you are living in new accommodation at the time you are completing this Financial Statement, then we suggest that you show the new accommodation expenses, as well as all other expenses that you have continued to incur, with appropriate explanations.

Some expenses do not occur regularly. Car repairs and clothing expenses are such expenses. Please make your best possible estimate and insert it in the appropriate column. For example, you might take your last six months' bills and average them out on a monthly basis.

It is important to keep an accurate record from now on and to keep receipts that are collected for all expenses. We may need to provide these to your spouse's solicitor on cross-examination or at trial in order to verify your expenses.

If you are estimating the amount of a particular expense, or if you have calculated a global figure for a particular expense, and have made a list in order to come up with the estimated or global figure, please keep this working list in order that you will be able to explain, if necessary, how you calculated the amounts. We may also want to include the breakdown of a particular expense in notes to be attached to the Financial Statement.

**NEVER inflate your expenses; please keep them accurate.** Once the form is completed, please review your expenses carefully to determine whether in fact they are correct. Always keep in mind that your spouse's solicitor may cross-examine you in the future and if it turns out you have exaggerated your expenses, the Court may wonder whether you exaggerate all the time and begin to doubt you in other areas of your testimony.

According to the Child Support Guidelines, proper budgets may be required under certain special situations.

If necessary, we will request that you complete a "Proposed Budget". If required, the Proposed Budget may be found at the end of this form. A Proposed Budget may also be required if your current budget does NOT accurately reflect your accustomed standard of living or your expenses are going to be changing in the future (ie. you propose to move to another residence after your final settlement). The Proposed Budget must also avoid exaggeration. It is very helpful to include notes indicating the reasons for any changes from the amounts reflected under current expenses that are not self-evident. These notes should contain all necessary details.

Please note that if you are not going to change your residence, your fixed expenses should remain the same. However, your expenses for food, toiletries, sundries, etc. will change, as you will not be including expenses for your spouse and/or children (if they are not living with you).

If you are self-employed, similarly ensure that expenses are not double counted. Expenses put through your business (and thereby already reflected in your *net* income from self-employment) should not be reflected again on the Financial Statement unless they are in fact personal expenses charged back to you by the business. Some expenses that may risk being double counted include some housing expenses if a portion of your home is used for business, “Cell phone”, “Meals outside the home”, “Car Loan or Lease Payments”, “Gas and oil”, “Parking”, “Entertainment/recreation” and “Gifts”.

If necessary, we may also request that you complete a “Children’s Budget”. A Children’s Budget is essentially a budget where the expenses for the children are isolated by allocating the appropriate percentage of the expense listed in the Financial Statement to the children. If required, your lawyer can provide you with a Children’s Budget for completion. A Children’s Budget should be completed if you are proposing a shared custody situation, a child is 18 years or over, if one parent stands in loco parentis (in the place of), if undue hardship is claimed, if the payor’s income is greater than \$150,000, or if you are claiming more than the Table amount or believe you should pay less than the Table amount specified in the Child Support Guidelines.

**PART 2: EXPENSES**

EXPENSE	Monthly Amount
<b>Automatic Deductions</b>	
CPP contributions	
EI premiums	
Income taxes	
Employee pension contributions	
Union dues	
Other pension plans	
Group insurance	
Canada Savings Bonds deductions	
RRSP payroll deductions	
Child or spousal support Deductions	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Housing</b>	
Rent or mortgage	
Property taxes	
Property insurance	
Condominium fees	
Repairs and maintenance	

Gardening	
Pool maintenance	
Snow removal	
Alarm and security	
Recreational property expenses (timeshare, cottage, chalet, snowbird property, etc.)	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Utilities</b>	
Water	
Heat	
Electricity	
Telephone	
Cell phone (smart phone) for self	
Cable	
Internet	
Cell phone for children	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>

<b>Household Expenses</b>		Eye care (glasses, exam, contacts – not covered by health plan)	
Groceries		Orthodontic expenses (not covered by health plan)	
Household supplies		Special dental care (not covered by health plan)	
Meals outside the home		Non-prescription drugs	
Pet care		Vitamins	
Laundry and Dry Cleaning		Health care aids (not covered by health plan)	
Housekeeper/Cleaning service		Counselling (not covered by health plan)	
Other (provide details)		Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>	<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Childcare Costs</b>		<b>Personal</b>	
Daycare expense		Clothing	
Babysitting costs		Hair care and beauty	
Other (provide details)		Alcohol and tobacco	
		Education ( <i>specify</i> )	
		Entertainment/recreation (including children)	
<b>SUBTOTAL</b>	<b>\$0.00</b>	Gifts	
<b>Transportation</b>		Magazine/newspaper subscriptions	
Public transit, taxis		Gym membership/personal trainer	
Gas and oil		Private club memberships	
Car insurance and license		Charities	
Repairs and maintenance		Professional dues	
Parking		Safety deposit box	
Car Loan or Lease Payments		Bank and credit card fees	
Boat		Lawyer's fees	
Other recreational vehicle(s)		Accountant's fees	
Motor league membership		Other professional fees	
Access transportation costs		Personal tax arrears	
Other (provide details)		Home office supplies	
		Photographs	
		Delivered in-home content (eg. Netflix movies, etc.)	
<b>SUBTOTAL</b>	<b>\$0.00</b>	Other (provide details)	
<b>Health (break down children's expenses separately)</b>			
Health insurance premiums			
Dental expenses (regular care – not covered by health plan)			
Medicine and drugs (prescription – not covered by health plan)			



<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Other expenses</b>	
Life insurance premiums	
RRSP/RESP withdrawals	
Vacations	
School fees and supplies (for children)	
Clothing for children	
Children's activities (break down individually)	
Summer camp expenses	
Debt payments (interest only on credit cards, personal loans, lines of credit, etc. as principal expense should already be reflected in other items)	
Support paid for other children	
Other expenses not shown above ( <i>specify</i> )	
Children's allowance(s)	
Children's school lunches	
Children's school activities (field trips etc.)	

  

Children's particular education needs (private tutoring etc.)	
Children's post-secondary education fees, tuition, books, living expenses etc.	
Support paid to other spouse	
Income tax instalments	
Income taxes and CPP (not deducted from pay) (eg. tax arising out of capital gains, dividends, RRSP withdrawals, accrued income from bonds, attributed income from mutual funds, self-employed income etc.)	
<b>SUBTOTAL</b>	<b>\$0.00</b>

  

<b>Total Amount of Monthly Expenses</b>	<b>\$0.00</b>
<b>Total Amount of Yearly Expenses</b>	<b>\$0.00</b>

The preceding income and expenses information should establish or come close to establishing your need for support or ability to pay support as the case may be.

If, when totaled by us, you show a surplus or a deficit of more than \$100, please be prepared to explain.

For example, if you are running a deficit, you will be required to explain how this is being financed. There are a number of ways to explain a deficit:

1. You are borrowing money to finance your living expenses;
2. You are spending your savings;
3. There is income which has not been listed in this Financial Statement, perhaps money given to you by your family or a close friend;
4. You have exaggerated or the figures are not accurate; and/or
5. You have experienced a recent loss of income (or are very recently separated) and have not yet been required to pay certain annual expenses such as insurance or realty taxes, that usually require a loan (or that were formerly paid by your spouse).

**Notes, Expenses:**

**Other Income Earners in the Home**

You are required to disclose the income of anyone else living with you in the home, including a roommate, tenant or new partner, whether or not you have remarried.

**PART 3: OTHER INCOME EARNERS IN THE HOME**

Complete this part only if you are making or responding to a claim for undue hardship or spousal support. Check and complete all sections that apply to your circumstances.

1.  I live alone.
2.  I am living with *(full legal name of person you are married to or cohabiting with)*
3.  I/we live with the following other adult(s):
4.  I/we have *(give number)* ..... of child(ren) who live(s) in the home.
5. My spouse/partner  works at *(place of work or business)*  
 does not work outside the home.
6. My spouse/partner  earns *(give amount)* \$ ..... per .....  
 does not earn any income.
7.  My spouse/partner or other adult residing in the home contributes about \$ .....  
per ..... towards the household expenses.

**Notes, Other Income Earners in the Home:**

### Assets In and Out of Ontario

Under the terms of the *Family Law Act*, the Court must make an Order to equalize the "Net Family Property" ("NFP") of the husband and wife unless exceptional circumstances exist.

The following Assets and Liabilities section sets out the information required by the Court in order to determine your NFP.

Your NFP is the total of assets owned on the Valuation Date ("Valuation Date" refers to the date of separation unless you are informed otherwise by our office) less your total liabilities on valuation date and the value of certain property that the *Family Law Act* further allows you to deduct or exclude (if applicable). Therefore, your NFP = your Total Assets on Valuation Date – your Total Liabilities on Valuation Date – deductions as of the date of marriage – exclusions as of Valuation Date. Please note that your NFP cannot be less than zero.

**It is the market value of assets that should be listed, not the purchase price or replacement value.** If you have an asset for which there is no market or if you are asserting a trust claim (or beneficial interest) in property that is not in your name, please provide us with full details so that we can analyse the matter further and determine how best to reflect it in your Financial Statement.

Please keep in mind that this is YOUR statement. You should therefore include only those items that you personally own, or have an interest in, such as joint ownership of real estate where you own a defined percentage. For example, if you jointly own your home with your spouse, show your 50% share of market value.

If you have nothing to declare of value in any of the following Asset and Liabilities sections, please enter "NIL".

"On date of marriage" refers to the Date of Marriage for this action. Please be sure to list all Assets that you brought into the marriage under the appropriate headings. For example, you may have brought an engagement ring, home, car, bank account, or furnishings of some value into the marriage.

"On Valuation Date" refers to the date you were separated from the other party in this action. The Valuation Date is a very important date in the calculation of your NFP.

"Today" refers to the current value or fair market value at the present date (i.e. the date you swear the Financial Statement). If you still have an interest in any asset or debt listed in the previous column, or have acquired an asset or debt since separation, put its present day value in the "today" column as well. It is possible for one asset or debt to have three different values in three different columns.

All values must be realistic and truthful as you may be asked to substantiate any of these values. Please provide any document of proof that will help establish value, ownership and timing. Please enclose any copies of deeds, leases or appraisal documents that you may have in your possession.

Certain property is excluded or deducted from your Net Family Property under the legislation, and so is not shared with your spouse. Even if you feel you will be entitled to an exclusion or deduction for a particular asset (for example, it was inherited or gifted to you), you must include it in the appropriate category. Later in the form, you will be entitled to exclude it or deduct it and it will therefore not be calculated in your Net Family Property (ie. not shared with your spouse).

Please note that all entries throughout the form should be converted to Canadian dollars at the prevailing exchange rate at the relevant time. Current and historic exchange rates are available from the Bank of Canada website.

**PART 4: ASSETS IN AND OUT OF ONTARIO**

Please insert your Date of Marriage and Valuation Date (Date of Separation) below. If you are not sure of the exact date, please discuss this date with us prior to completing this form.

*If any sections of Parts 4 to 9 do not apply, do not leave blank, print "NONE" in the section.*

The date of marriage is: *(give date)* .....

The valuation date is: *(give date)* .....

The date of commencement of cohabitation is (if different from date of marriage): *(give date)* .....

**Notes, Dates:**

**Land**

Please list below the value of YOUR interest in all land (i.e. real estate) that you own or owned on the applicable dates. An interest in land includes an interest in the matrimonial home, any leasehold interests, or any mortgages you own (ie. you are the mortgagee). Indicate whether that property was held by you alone or together with another person or persons. If you have a registered interest, please state your percentage ownership. Reflect only YOUR share of the market value on the applicable date, without deduction for encumbrances such as mortgages, or costs of disposition, such as real estate commissions (which will be reflected elsewhere in the form). For example, if you are a joint owner of the matrimonial home with your spouse, put down one-half of the estimated market value. Please also list the full value of the property in brackets under the address of the property.

Do NOT deduct the mortgage here. It will be deducted elsewhere.

Do NOT deduct the costs of sale here. They will be deducted elsewhere.

If you owned a property on the Date of Marriage, please include its market value at that time in the first column under "on date of marriage". It is possible for one piece of land to have three different values in three different columns.

Finally, if you have acquired an interest in land since the Valuation Date, it must be listed as well. You will obviously only have to provide one value for that particular asset and enter it under the "today" column.

An executed Agreement of Purchase and Sale should be reflected as a contingent interest. A deposit should also be reflected as an asset.

Please provide us with all appraisals for any of the properties listed, which we will likely need to include in your Form 13A – Certificate of Financial Disclosure.

**PART 4(a): LAND**

*Include any interest in land **owned** on the dates in each of the columns below, including leasehold interests and mortgages. Show estimated market value of your interest, but do not deduct encumbrances or costs of disposition; these encumbrances and costs should be shown under Part 5 "Debts and Other Liabilities".*

Nature & Type of Ownership <i>(Give your percentage interest where relevant.)</i>	Address of Property	Estimated Market value of YOUR interest		
		on date of marriage	on valuation date	today
Matrimonial Home	Matrimonial Home means the dwelling you ordinarily occupied as a family residence on valuation date (ie. date of separation). You can have more than one matrimonial home. For example, a cottage, ski chalet or property down south that your family used regularly as a seasonal home could also be characterized as a matrimonial home. Because there are special rules that apply to a matrimonial home, you should discuss this matter with us if you potentially have more than one Matrimonial Home.			
<b>15. TOTAL VALUE OF LAND</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**Notes, Land:**

**IMPORTANT:** The same procedure is applicable for your other assets listed on the following pages. Estimate as best you can the market value of the asset on the Valuation Date. If that asset existed on the Date of Marriage, estimate its market value at that time under the “on date of marriage” column. If it still exists, give it a value as of the “today” date as well.

If you acquired property after the Valuation Date, you must disclose it in the Financial Statement as well and a value must be ascribed to it, in the “today” column.

### General Household Items and Vehicles

Under “Household goods & furniture”, please estimate the value of your share of the furniture and appliances, etc. It is not necessary to provide a listing of all household items etc.; a summary of the major items or categories of items and their respective values should be sufficient. However, in estimating the value of the items, it may be helpful for you to list all items, which list could be attached for added information.

**It is IMPORTANT to note that all items are estimated at their *market value* for that particular date (ie. how much could you reasonably expect to get if you were to sell the item at an open auction). Do NOT use the replacement cost or the insured value of these items.** Unfortunately, items such as furniture, appliances and electronics do not tend to retain their value and are likely not worth nearly as much as their original purchase price.

If you believe that you and your spouse owned an item together, put in one-half of its value. (Please indicate the full value of the item in brackets under Description). If you believe the item was yours alone, put in the total value.

Vehicles can be valued through professional automotive books, known as the “black book” or “red book”. Alternatively, vehicle and boat values may be obtained by looking in the newspaper want ads or local buy/sell magazines or on a Canadian buy/sell website.

Please enter the estimated value of jewellery, works of art, and other special items (including wine collections, stamp collections, instrument collections, antiques, Royal Doulton figurines, etc.) to the best of your ability. If you are unsure of these estimates, please mark "estimate" beside the entry's description. You may be required to obtain appropriate professional appraisals for the value of expensive jewellery, works of art or antiques at some time in the future.

Please attach copies of any appraisals or your valuation notes, if available and applicable, so we can determine what must be included in your Form 13A – Certificate of Financial Disclosure.

**PART 4(b): GENERAL HOUSEHOLD ITEMS AND VEHICLES**

*Show estimated market value, not the cost of replacement for these items owned on the dates in each of the columns below. Do not deduct encumbrances or costs of disposition; these encumbrances and costs should be shown under Part 5, "Debts and Other Liabilities".*

Item	Description	Indicate if NOT in your possession	Estimated Market value of YOUR interest		
			on date of marriage	on valuation date	today
Household goods & furniture					
Cars, boats, vehicles					
Jewellery, art, electronics, tools, sports & hobby, equipment					
Other special items					
<b>16. TOTAL VALUE OF GENERAL HOUSEHOLD ITEMS AND VEHICLES</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**Notes, General Household Items and Vehicles:**

**Bank Accounts, Savings, Securities and Pensions**

Please include ALL of your bank accounts, RRSPs (registered retirement savings plans) and similar savings plans, RRIFs (registered retirement income funds), RPPs (registered pension plans), and LIRAs (locked in retirement accounts), treasury bills, Canada Savings Bonds, term deposits, guaranteed investment certificates, mutual funds and any other investments.

With respect to bank accounts, list ALL accounts even if you are not actively using them, even if there is a minimal or nominal amount in the account, and even if they no longer exist but did at one of the relevant dates (e.g. date of marriage). Under "Category", state whether an account is a chequing or savings account, and whether it is a joint account. Obtain bank statements for all accounts listed on the relevant dates (ie. on date of marriage, on valuation date and today). If you do not have old account records, you should obtain copies from your bank. While most banks charge a fee for these records, it is important that you have all documentation necessary to support the figures disclosed in your Financial Statement. However, at this time please show the account in your statement and we will discuss it further with you. If you have opened bank accounts etc. since the separation, these must be accurately filled in as well, in the "today" column.

If you have used all of the money in the joint account since the separation, attribute all of the money to yourself. If the money is still in the joint account, attribute one-half of it to yourself (and list the full amount of the account in brackets under "Description").

Please show the value of shares in private or public corporations, stocks, bonds, debt instruments and any other investment not listed above. Remember, the book value is rarely the value of those shares. The full, pre-tax, fair market value must be disclosed. The estimated fair market value of your securities is what they would sell for on the open market. If the value is unknown or indeterminable, or if you have shares in your spouse's business and have no idea of the value, please indicate this and we will retain an accountant to assist in the valuation.

All stock options should be disclosed, even if unvested. It will likely be necessary to retain an accountant to assist in the valuation.

The value of an RRSP or RRIF is indicated on the bank or broker statement. If you have a self-administered RRSP, you should obtain the current market value by checking with your broker.

The value of an RPP or a private pension is generally the present value of an expected future stream of income, as determined by a qualified actuary. Please note that the value of the pension may well be more than the contributions of the employer and employee. Recent legislation requires pension administrators to provide valuations of private pension plans in accordance with the procedure to be set out in regulations. In some cases, however, we may still want to obtain a professional valuation.

Please provide us with the appropriate pension booklet and any other documentation pertaining to your pension benefit plan, to assist us in obtaining the pension valuation.

Do NOT deduct taxes here. They will be deducted elsewhere. Pensions are the only exception to this rule as most valuations provide a lump sum value net of tax.



**PART 4(c): BANK ACCOUNTS, SAVINGS, SECURITIES AND PENSIONS**

Show the items owned on the dates in each of the columns below by category, for example, cash, accounts in financial institutions, pensions, registered retirement or other savings plans, deposit receipts, any other savings, bonds, warrants, options, notes and other securities. Give your best estimate of the market value of the securities if the items were to be sold on the open market.

Category	INSTITUTION (including location)/ DESCRIPTION (including issuer and date)	Account number	Amount / Estimated Market Value		
			on date of marriage	on valuation date	today
<b>17. TOTAL VALUE OF ACCOUNTS, SAVINGS, SECURITIES AND PENSIONS</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Notes, Bank Accounts, Savings, Securities and Pensions:**

**Life & Disability Insurance**

List and provide details of all of the policies owned by you, whether term or whole life. Do NOT list policies that your spouse owns. The information you require should be listed in your policy.

If your policy is whole life, please indicate the cash surrender value, which can be found on the most recent statement from your insurer. Any loans against the policy will reduce its cash surrender value. If you do not know the cash surrender value, your life insurance agent may assist you.

If your policy is a term policy, it will not have any cash surrender value. It is important that you also indicate the face value of the policy.

You should also include group insurance policies owned by you privately or through your employer.

You should also disclose and provide details of all disability and/or critical illness insurance policies.

Even though the policy may have no cash surrender value for the purpose of calculating your Net Family Property, you must still list it and provide details for the purposes of full disclosure.

**PART 4(d): LIFE & DISABILITY INSURANCE**

List all policies in existence on the dates in each of the columns below.

Company, Type & Policy No.	Owner	Beneficiary	Face Amount	Cash Surrender Value		
				on date of marriage	on valuation date	today
<b>18. TOTAL CASH SURRENDER VALUE OF INSURANCE POLICIES</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Notes, Life & Disability Insurance:**



**Money Owed to You**

List all monies owed to you, either personally or from a business. For example, if someone has borrowed \$500.00 from you and still owes you the \$500.00, list it here.

Include any accrued income tax refunds from the Canada Revenue Agency, any accrued commissions or bonuses from your employer/business, any royalties owing to you, any shareholder loans payable to you, and any other receivables owing to you from corporate (or unincorporated) entities.

For pensions in pay, include the capitalized value of future payments.

If applicable, please list any security with value held by you to secure listed accounts receivable.

**PART 4(f): MONEY OWED TO YOU**

*Give details of all money that other persons owe to you on the dates in each of the columns below, whether because of business or from personal dealings. Include any court judgments in your favour, any estate money and any income tax refunds owed to you.*

Details	Amount Owed to You		
	on date of marriage	on valuation date	today
<b>20. TOTAL OF MONEY OWED TO YOU</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Notes, Money Owed to You:**

**Other Property**

List any other property you can think of which is not listed in any other asset category, such as silver or gold bars, intellectual property (e.g. patents, trademarks, copyrights), collectibles or collections (not already included above), air miles, other credit card reward points, horses and other valuable animals, musical instruments, etc.

**PART 4(g): OTHER PROPERTY**

*Show other property or assets owned on the dates in each of the columns below. Include property of any kind not listed above. Give your best estimate of market value.*

Category	Details	Estimated Market Value of YOUR interest		
		on date of marriage	on valuation date	today
<b>21. TOTAL OF OTHER PROPERTY</b>		\$0.00	\$0.00	\$0.00
<b>22. VALUE OF ALL PROPERTY OWNED ON THE VALUATION DATE</b> <i>(Add items [15] to [21].)</i>		\$0.00	\$0.00	\$0.00

**Notes, Other Property:**

**Debts and Other Liabilities**

Please list all of your debts under the three relevant columns below. These should include mortgages, loans, lines of credit, income and other taxes payable, overdrafts, outstanding legal and other professional fees, and credit card balances.

The “on valuation date” column should show all of your debts, or your share of any debts, at the date you and your spouse separated. For instance, if a property is owned jointly and you and your spouse are jointly liable for the mortgage, include only YOUR share of the mortgage, indicating the full amount of the mortgage in brackets under “Details”. However, if the entire mortgage, loan, etc. is in your name only, include the full amount.

Credit card balances should only be reflected if you are the principal cardholder or a joint cardholder (in which case you would reflect your one-half share of the outstanding balance). If you are just a supplementary cardholder with no personal liability, you should not disclose the balance on your Financial Statement.

Debts to parents, other relatives and friends should be included, but note that they will be closely examined to determine whether they are loans or gifts. If no promissory note or other written document exists, no payments or demand for payment has ever been made; a court is likely to treat these as gifts.

You should include amounts for any unpaid legal or professional bills as a result of this case.

Please indicate here any contingent tax and costs of disposition (eg. income tax owing in respect of income already earned, where income tax has not be deducted at source or already paid in advance by way of an installment to CRA; real estate commissions payable on any assets disposed of or to be disposed of prior to or after trial). You should also include any other contingent liabilities such as guarantees, for which you may be liable in the future, and please indicate that they are "contingent".

Please provide us with all documentation you have to verify all debts and other liabilities, including loan and credit card statements, tax assessment notices, etc.

**PART 5: DEBTS AND OTHER LIABILITIES**

Show your debts and other liabilities on the dates in each of the columns below. List them by category such as mortgages, charges, liens, notes, credit cards, and accounts payable. Don't forget to include:

- any money owed to the Canada Revenue Agency;
- contingent liabilities such as guarantees or warranties given by you (but indicate that they are contingent); and
- any unpaid legal or professional bills as result of this case.

Category	Details	Amount owing		
		on date of marriage	on valuation date	today
Matrimonial Home	Matrimonial Home means the dwelling you ordinarily occupied as a family residence on valuation date (ie. date of separation). You can have more than one matrimonial home (as discussed in Part 4(a) above).			



**Property, Debts and Other Liabilities on Date of Marriage**

**IMPORTANT: It is NOT necessary to complete this section, as you have already supplied the information that will go in this section by completing the “on date of marriage” columns in the sections above. Please ensure that you have included all property and debts and other liabilities as of the “date of marriage” in the preceding sections, even if they were not applicable or in existence on the “valuation date”.**

The purpose of this section is to determine your net worth on the day you were married in the calculation of your Net Family Property. To arrive at this figure, we take your assets as of the date of marriage, and subtract your liabilities as of the date of marriage. A matrimonial home brought into the marriage, however, cannot be deducted if it still exists at the Valuation Date, pursuant to the *Family Law Act*. Therefore, the value of a matrimonial home owned on the date of marriage (that still exists on the date of separation) and any associated mortgage, will not be included in this section as a date of marriage asset.

**PART 6: PROPERTY, DEBTS AND OTHER LIABILITIES ON DATE OF MARRIAGE**

*Show by category the value of your property, debts and other liabilities, calculated as of the date of your marriage. (In this part, do not include the value of a matrimonial home or debts or other liabilities directly related to its purchase or significant improvement, if you and your spouse ordinarily occupied this property as your family residence at the time of separation.)*

Category and details	Value on date of marriage	
	Assets	Liabilities
Land	\$0.00	
General household items & vehicles	\$0.00	
Bank accounts, savings, securities, pensions	\$0.00	
Life & disability insurance	\$0.00	
Business interests	\$0.00	
Money owed to you	\$0.00	
Other property ( <i>Specify.</i> )	\$0.00	
Debts and other liabilities ( <i>Specify.</i> )		\$0.00
<b>TOTALS</b>	\$0.00	\$0.00
<b>24. NET VALUE OF PROPERTY OWNED ON DATE OF MARRIAGE</b> <i>(From the total of the “Assets” column, subtract the total of the “Liabilities” column.)</i>	\$0.00	
<b>25. VALUE OF ALL DEDUCTIONS</b> <i>(Add items [23] and [24].)</i>	\$0.00	

**Notes, Property, Debts and Other Liabilities on Date of Marriage:**



### Excluded Property

Excluded property is property that is not required to be included in the calculation of your Net Family Property pursuant to the *Family Law Act* (see list below). Excluded property will already have been shown in the previous sections of the Financial Statement, and will be effectively “cancelled out” in this section.

List all excluded property (land, business interests, investments, cash, possessions, etc.) according to the following guidelines:

- a) property, other than a matrimonial home, that was acquired by gift or inheritance from a third person after the date of marriage,
- b) income from property that was acquired by gift or inheritance, other than a matrimonial home, if the donor or testator expressly stated that it was to be excluded from your Net Family Property,
- c) damages received by you, or to which you may be entitled, in connection with a personal injury lawsuit,
- d) proceeds or a right to proceeds of a life insurance policy as defined by the *Insurance Act*,
- e) property, other than a matrimonial home, which can be traced back to funds received as a result of any of the above, and
- f) property which you and your spouse have agreed by domestic contract (marriage contract/cohabitation agreement) is not to be included in your Net Family Property.

For example, if you own a painting on the Valuation Date, but you purchased that painting with money that you inherited from your mother after the date of marriage, you are entitled to exclude the value of the painting on the Valuation Date. More specifically, if you inherited \$1,000 during the marriage and bought the painting for \$1,000 during the marriage, but the painting is worth \$5,000 on the Valuation Date, you are entitled to an exclusion of \$5,000 and that is the amount that you enter in the “Value on valuation date” column with respect to that painting. You should already have listed the painting as art under the “General Household Items and Vehicles” section and disclosed a value of \$5,000 for it on the valuation date. By including it again in this section as excluded property, you are effectively “canceling out” the prior listing, so that it will not be included in the calculation of your Net Family Property.

You will be required to prove and trace the excluded property into property owned on the Valuation Date. Therefore, please provide us with all corroborative documentation with respect to any property you are claiming as excluded property. For instance, in the above example, you could provide a copy of the cancelled \$1,000 cheque from your mother’s estate, a bank statement showing that the funds were deposited to your bank account, and then a copy of the cancelled cheque used to purchase the painting. We will need to list this documentation in your Form 13A – Certificate of Financial Disclosure, and provide copies to the other side.

Please note that because of the special treatment of a matrimonial home under Ontario law, any matrimonial home that was gifted to or inherited by you cannot be excluded from your Net Family Property unless excluded by way of a domestic contract (marriage contract/cohabitation agreement).

**PART 7: EXCLUDED PROPERTY**

Show by category the value of property owned on the valuation date that is excluded from the definition of "net family property" (such as gifts or inheritances received after marriage).

Category	Details	Value on valuation date
Gift or inheritance from third person Income from property expressly excluded by donor/testator Damages and settlements for personal injuries, etc. Life insurance proceeds Traced property Excluded property by spousal agreement Other Excluded Property		
<b>26. TOTAL VALUE OF EXCLUDED PROPERTY</b>		<b>\$0.00</b>

**Notes, Excluded Property:**

**Disposed-Of Property**

If your marriage was shorter than two years, show by category the value of any property that you disposed of during that period of time.

If your marriage was longer than two years, show by category the value of any property that you disposed of in the two years immediately preceding the date you are completing this form.

One of the purposes of this disclosure is to determine whether or not assets have been sold or disposed of under circumstances in which the value received was not appropriate.

The value of Disposed Property does NOT affect the calculation of your Net Family Property.

**PART 8: DISPOSED-OF PROPERTY**

Show by category the value of all property that you disposed of during the two years immediately preceding the making of this statement, or during the marriage, whichever period is shorter.

Category	Details	Value
<b>27. TOTAL VALUE OF DISPOSED-OF PROPERTY</b>		<b>\$0.00</b>

**Notes, Disposed-of Property:**

**Calculation of Net Family Property**

**IMPORTANT: It is NOT necessary to complete this section, as you have already supplied the information that will go in this section by completing the sections above. Please ensure that you have included all property and debts and other liabilities in the preceding sections.**

**PART 9: CALCULATION OF NET FAMILY PROPERTY**

	<b>Deductions</b>	<b>BALANCE</b>
<b>Value of all property owned on valuation date</b> <i>(from item [22] above)</i>		<b>\$0.00</b>
<b>Subtract value of all deductions</b> <i>(from item [25] above)</i>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Subtract total value of all excluded property</b> <i>(from item [26] above)</i>	<b>\$0.00</b>	<b>\$0.00</b>
<b>28. NET FAMILY PROPERTY</b>		<b>\$0.00</b>

**NOTE:** This financial statement must be updated no more than 30 days before any court event by either completing and filing:

- a new financial statement with updated information, or
- an affidavit in Form 14A setting out the details of any minor changes or confirming that the information contained in this statement remains correct.

**Additional Information Required**

**Income Tax Return** - Please provide us with a copy of your most recent personal income tax return, as well as the previous three years' income tax returns, together with all Notices of Assessment or Reassessment and all attachments.

**Proof of Income** – Please provide us with your most recent pay stub, employment insurance stub, worker's compensation stub, pension stub, etc.

In addition to the above information, if applicable, please be prepared to provide the following "most current information" required under the Child Support Guidelines:

1. The most recent statement of earnings paid in the year to date, including overtime. Alternatively, a letter from your employer setting out your annual salary or remuneration;
2. If you are self-employed, the three most recent annual financial statements of your business or professional practice, other than a partnership, and a statement showing a breakdown of all salaries, wages, management fees or other payments or benefits paid to, or on behalf of, persons or corporations with whom you do not deal at arm's length;
3. If you are a partner in a partnership, confirmation of your income and draw from, and capital in, the partnership for its three most recent taxation years;

4. Where you control a corporation, the three most recent financial statements of the corporation and its subsidiaries, and a statement showing a breakdown of all salaries, wages, management fees or other payments or benefits paid to, or on behalf of, persons or corporations with whom the corporation, and every related corporation, does not deal at arm's length;
5. Where you are a beneficiary under a trust, a copy of the trust settlement agreement and copies of the trust's three most recent financial statements; and
6. If you receive income from employment insurance, social assistance, a pension, workers' compensation, disability payments or any other source, the most recent statement of income indicating the total amount of income from the applicable source during the current year, or if such a statement is not provided, a letter from the appropriate authority setting out the required information.
7. Any other pertinent information that could affect personal income taxes and CSG calculation.

It would also be helpful if you could provide your Child Tax Benefit Notice from Canada Revenue Agency, and all other supporting/corroborating documentation requested elsewhere in the Financial Statement.

**Notes, General:**

Sworn/Affirmed before me at

.....  
*(municipality)*

in

.....  
*(province, state or country)*

on

.....  
*(date)*

\_\_\_\_\_  
*Commissioner for taking affidavits  
(Type or print name below if signature is illegible.)*

*Signature*

*(This form to be signed in front of a lawyer,  
justice of the peace, notary public or  
commissioner for taking affidavits.)*

**PART 2: EXPENSES  
PROPOSED BUDGET**

EXPENSE	Monthly Amount
<b>Automatic Deductions</b>	
CPP contributions	
EI premiums	
Income taxes	
Employee pension contributions	
Union dues	
Other pension plans	
Group insurance	
Canada Savings Bonds deductions	
RRSP payroll deductions	
Child or spousal support deductions	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Housing</b>	
Rent or mortgage	
Property taxes	
Property insurance	
Condominium fees	
Repairs and maintenance	
Gardening	
Pool maintenance	
Snow removal	
Alarm and security	
Recreational property expenses (timeshare, cottage, chalet, snowbird property, etc)	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Utilities</b>	
Water	

Heat	
Electricity	
Telephone	
Cell phone (smart phone) for self	
Cable	
Internet	
Cell phone for children	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Household Expenses</b>	
Groceries	
Household supplies	
Meals outside the home	
Pet care	
Laundry and Dry Cleaning	
Housekeeper/Cleaning service	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Childcare Costs</b>	
Daycare expense	
Babysitting costs	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Transportation</b>	
Public transit, taxis	
Gas and oil	
Car insurance and license	
Repairs and maintenance	
Parking	

Car Loan or Lease Payments	
Boat	
Other recreational vehicle(s)	
Motor league membership	
Access transportation costs	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Health (break down children's expenses separately)</b>	
Health insurance premiums	
Dental expenses (regular care – not covered by health plan)	
Medicine and drugs (prescription – not covered by health plan)	
Eye care (glasses, exam, contacts – not covered by health plan)	
Non-prescription drugs	
Vitamins	
Health care aids (not covered by health plan)	
Counselling (not covered by health plan)	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Personal</b>	
Clothing	
Hair care and beauty	
Alcohol and tobacco	
Education ( <i>specify</i> )	
Entertainment/recreation (including children)	
Gifts	
Magazine/newspaper subscriptions	
Gym membership/personal trainer	
Private club memberships	
Charities	
Professional dues	
Safety deposit box	
Bank and credit card fees	
Lawyer's fees	
Accountant's fees	
Other professional fees	
Personal tax arrears	
Home office supplies	
Photographs	
Delivered in-home content (eg. Netflix movies, etc.)	
Other (provide details)	
<b>SUBTOTAL</b>	<b>\$0.00</b>
<b>Other expenses</b>	
Life insurance premiums	
RRSP/RESP withdrawals	
Vacations	
School fees and supplies (for children)	
Clothing for children	
Children's activities (break down individually)	
Summer camp expenses	
Debt payments (interest only on credit cards, personal loans, lines of credit, etc. - principal expense should already be reflected in other items)	
Support paid for other children	
Other expenses not shown above ( <i>specify</i> )	
Children's allowance(s)	
Children's school lunches	
Children's school activities (field trips etc.)	
Children's particular education needs (private tutoring etc.)	
Children's post-secondary education fees, tuition, books, living expenses etc.	
Support paid to other spouse	
Income tax instalments	

Income taxes and CPP (not deducted from pay) (eg. tax from capital gains, dividends, RRSP withdrawals, accrued income from bonds, attributed income from mutual funds, self-employed income etc.)	
<b>SUBTOTAL</b>	<b>\$0.00</b>

<b>Total Amount of Monthly Expenses</b>	<b>\$0.00</b>
<b>Total Amount of Yearly Expenses</b>	<b>\$0.00</b>

**Schedule A  
Additional Sources of Income**

Include in Schedule “A”, any additional sources of income, not already broken down in the “Income Source” section of Part I. The subtotal of these additional sources of income is to be included as a monthly amount (ie. divided by 12) on Line 11 of the “Income Source” section of Part I. As indicated previously, the preferred way to disclose income is to list income for the next twelve-month period *based on what you are currently receiving and any anticipated changes to your income.*

Line	Income Source	Annual Amount
1.	Net partnership income	
2.	Net rental income (Gross annual rental income of \$ )	
3.	Total amount of dividends received from taxable Canadian corporations	
4.	Total capital gains (\$ ) less capital losses (\$ )	
5.	Registered retirement savings plan withdrawals	
6.	Income from a Registered Retirement Income Fund or Annuity	
7.	Any other income ( <i>specify source</i> )	
	Gifts	
	Voluntary or indirect support from other members of your family or from friends or a common law partner	
	Income tax refund	
	Support payments received from other party in this Financial Statement	
	Cash or other non-taxable income (ie. income not disclosed or not taxed on your T1 General Income Tax Return)	

<b>Subtotal</b>	<b>\$0.00</b>
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**Notes, Schedule A:**



**Schedule B  
Special or Extraordinary Expenses for the Child(ren)**

Include in Schedule “B”, any special or extraordinary expenses for the children (“Special Expenses”). Under the Child Support Guidelines, the following expenses related to the children qualify as special or extraordinary:

- Necessary childcare (ie. daycare and babysitting) expenses;
- Medical insurance premiums and certain health-related expenses for the child that cost more than \$100 annually;
- Extraordinary expenses for the child’s education (eg. tutoring, private school costs etc.);
- Post-secondary school expenses; and
- Extraordinary expenses for extracurricular activities.

Many of these Special Expenses have associated tax deductions or credits which apply to reduce the actual net cost of the expense to you. The Child Support Guidelines provide that it is the net cost of the Special Expenses that is to be shared by you and your spouse in proportion to your respective incomes after deducting any contributions from the child or third parties.

You should include the full value of each Special Expense for the children, and note the value of any tax deduction or credit claimed in relation to each expense. We will then determine the effect of the tax deductions or credits on the Special Expenses and determine the net amount of those Special Expenses.

You must also include proof of all expenses (eg. invoices, receipts etc.).

Child’s Name	Expense	Amount/yr.	Available Tax Credits or Deductions*
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

<b>Total Net Annual Amount</b>	<b>\$0.00</b>
<b>Total Net Monthly Amount</b>	<b>\$0.00</b>

**\* Some of these expenses can be claimed in a parent's income tax return in relation to a tax credit or deduction (for example childcare costs). These credits or deductions must be shown in the above chart.**

I attach proof of the above expenses.

I earn \$ \_\_\_\_\_ per year which should be used to determine my share of the above expenses.

**NOTE:**

Pursuant to the Child Support Guidelines, a court can order that the parents of a child share the costs of the following expenses for the child:

- Necessary childcare expenses;
- Medical insurance premiums and certain health-related expenses for the child that cost more than \$100 annually;
- Extraordinary expenses for the child's education;
- Post-secondary school expenses; and,
- Extraordinary expenses for extracurricular activities.

**Notes, Schedule B:**