

FORM 15-26A
(RULE 15-26)

COURT FILE NUMBER:

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN

JUDICIAL CENTRE OF SASKATOON

PETITIONER

RESPONDENT

FINANCIAL STATEMENT OF ***

I, *****, *insert address*, of the City of Saskatoon, in the Province of Saskatchewan, 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.
- or
- 2 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

Sworn before me at the City of Saskatoon)
In the Province of Saskatchewan)
this ___ day of _____, 20___.)
) _____
) ***

A Commissioner for Oaths in and for the Province of
Saskatchewan. Being a Solicitor.
OR My Commission Expires:

INSTRUCTIONS

*Please read the instructions (in italics) carefully. **You may not have to complete the financial statement at all or, you may only have to complete parts of it.** The instructions tell you what parts of the form you must complete, according to the type of claim involved. When you complete those parts of the form, leave blank any lines that do not apply to you.*

If there is more than one claim in the proceeding (for example, a claim for spousal support and a claim for child support), you must complete each of the Parts of the financial statement that apply to you. If you are required to complete a Part in relation to one claim, you need not redo that Part if the same Part is required in relation to a different claim.

IMPORTANT NOTE: *If during the course of the proceeding you find out that the information in this financial statement is incorrect or incomplete, or there is a material change in your circumstances that affects the information in this financial statement, you MUST serve on every other party to this case and file with the court the correct or complete information, or a new financial statement with updated information, together with any documents that back up that information.*

PART 1 - 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, the payor stands in the 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.

- 1 I am:
- Employed as _____ by _____ and I am paid weekly every 2 weeks twice a month monthly
- Self-employed, carrying on business [or a professional practice] under the name of _____ or a partner in the partnership known as _____, or a farmer
- Unemployed since _____
- A shareholder, director or officer of a corporation, in which I have an interest [or a controlling interest]:

- A beneficiary under a trust
- 2 The total income declared on my last income tax return in 20____ 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 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 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 15-57B signed by me, for the disclosure of my tax returns and assessments for the past 3 years.

IMPORTANT NOTE: *If you are a party to a claim for child support and you are required to fill out Part 1 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 12 - 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 <i>[before deductions]</i>		\$	-
2	Commissions <i>[if already included on line 1: indicate amount but do not add in]</i>		\$	-
3	Other Employment Income <i>[include tips, foreign employment income, net research grants, etc.]</i>		\$	-
4	Pension Income <i>[include old age security, CPP, disability, superannuation and other pensions]</i>		\$	-
5	Employment Insurance Benefits <i>[before deductions]</i>		\$	-
6	Taxable amount of dividends from taxable Canadian corporations		\$	-
7	Interest and other investment income		\$	-
8	Partnership Income: limited or non-active partners only	Net	\$	-
9	Rental Income	Gross \$	Net \$	-
10	Taxable Capital Gains		\$	-
11	Child Support Received	Taxable amount	\$	-
	Total amount \$ _____			
12	Spousal Support: From This Relationship \$	From Other Relationship \$	\$	-
13	Registered Retirement Savings Plan Income		\$	-
14	Self Employment Income:		\$	-
	a. Business Income	Gross \$	Net \$	-
	b. Professional Income	Gross \$	Net \$	-
	c. Commissions Income	Gross \$	Net \$	-
	d. Farming Income	Gross \$	Net \$	-
	e. Fishing Income	Gross \$	Net \$	-
15	Workers' Compensation Benefits		\$	-
16	Total Social Assistance Payments		\$	-
17	Net Federal Supplements		\$	-
18	Other Income <i>(not already included above i.e.) Scholarship, Bursary, Study Grant, Certain Lump Sum Payments/Death Benefits, Severance Pay, etc.) Specify</i>		\$	-

A	Total Annual Income		\$	-
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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, amounts 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 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 it 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:

Recalculate the annual income shown as amount A on page 3, after making the following replacements:

- a. Replace taxable amount of dividends from Canadian corporations (line 6) with the actual amount of dividends: (See s.5) \$
- b. Replace taxable capital gains (line 10) with the actual amount of capital gains realized in excess of the actual capital losses:
- | | | | |
|----------|-------------|--|-------------|
| Gains \$ | - Losses \$ | | Excess = \$ |
|----------|-------------|--|-------------|

A¹	Recalculated Annual Income:	\$	-
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Deductions from Income:

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

B	Total Deductions from Income	\$	-
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Additions to Income:

10	Payments to non-arms length persons: s.9	\$	-
11	Allowable capital cost allowance with respect to real property: s.11	\$	-
12	Value of exercised employee stock options in Canadian-controlled private corporations: s.13	\$	-

C	Total Additions to Income	\$	-
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Annual Income or Recalculated Annual Income:	(A) \$	-
	or (A1) \$	-
<i>Less</i> Total Deductions from Income	(B) \$	-
<i>Add</i> Total Additions to Income	(C) \$	-

D	ADJUSTED ANNUAL INCOME	\$	-
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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	(D) \$	-
<i>Add</i> Spousal support received from the other party	\$	-
<i>Less</i> Spousal support paid to the other party	\$	-

E	ADJUSTED ANNUAL INCOME (SPECIAL)	\$	-
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SPOUSAL OR PARENTAL SUPPORT:

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

Adjusted Annual Income	(D) \$	-
<i>Add</i> Total child support I receive	\$	-
<i>Add</i> Social assistance I receive for other household members	\$	-
<i>Add</i> Child Tax Benefits or credits	\$	-
<i>Add</i> GST/HST credit	\$	-

F	ADJUSTED ANNUAL INCOME (SPOUSAL)	\$	-
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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 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 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, a case where the payor stands in the place of the child's natural parent).

Complete this Part if there is a claim, either by you or against you, for spousal 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	\$	-		19 Hair Care, Toiletries and Sundries	\$	-
2	Employment Insurance Premiums	\$	-		20 Dry Cleaning and Laundry	\$	-
3	Employee Pension Contributions to a Registered Pension Plan	\$	-		21 Furnishings and Equipment	\$	-
4	Medical and Dental Insurance Premiums (deducted at source)	\$	-		22 Other _____	\$	-
5	Income Tax	\$	-				

Transportation

23	Public Transit, Taxis	\$	-
24	Car Insurance, Registration and Licence	\$	-
25	Gas and Oil	\$	-
26	Parking	\$	-
27	Car Repairs and Maintenance	\$	-
28	Other _____	\$	-

Housing

6	___Rent or ___ Mortgage	\$	-		25 Gas and Oil	\$	-
7	Property Taxes	\$	-		26 Parking	\$	-
8	Homeowner's/Tenant's Insurance	\$	-		27 Car Repairs and Maintenance	\$	-
9	Condominium Fees	\$	-		28 Other _____	\$	-
10	Water, Sewer and Garbage	\$	-				
11	House Repairs and Maintenance, Yard Care	\$	-				
12	Heat	\$	-				
13	Electricity	\$	-				
14	Telephone	\$	-				
15	Other _____	\$	-				

Health

29	Medical and Dental Insurance Premiums (not deducted at source)	\$	-
30	Health Care (physiotherapy, etc.)	\$	-
31	Drugs, Prescriptions	\$	-
32	Dental Care (including orthodontist)	\$	-
33	Optical Care	\$	-
34	Other _____	\$	-

Household Expenses

16	Food	\$	-				
17	Meals Outside the Home	\$	-				
18	General Household Supplies	\$	-				

Support Payments (Specify for

				<i>whom & if tax</i>		
				<i>deductible/voluntary/ordered)</i>		
Personal						
35	Clothing, Footwear	\$	-	48	Support being paid in this case	\$ -
36	Educational Expenses (self)	\$	-	49	Support being paid in any other case	\$ -
37	Other _____	\$	-			
Children				Debt Payments(other than mortgage)		
38	Clothing, Footwear	\$	-	50	_____	\$ -
39	Children's Allowances, Gifts	\$	-			\$ -
40	School Fees, Books and Supplies	\$	-	Other		
41	School Activities (field trips, etc.)	\$	-	51	Life or Term Insurance Premiums	\$ -
42	Activities, Lessons, and Supplies	\$	-	52	Banking, Legal, Accounting	\$ -
43	Child Care, Babysitting, Other	\$	-	53	Church, Charitable Donations	\$ -
44	Other _____	\$	-	54	Entertainment and Recreation	\$ -
Savings for the Future				55	Vacation	\$ -
45	RRSP	\$	-	56	Alcohol/Tobacco	\$ -
46	RESP	\$	-	57	Other _____	\$ -
47	Other _____	\$	-			
G TOTAL ANNUAL EXPENSES						\$ -
Adjusted Annual Income (D), (E) <u>or</u> (F)						\$ -
<i>Subtract</i> Total Annual Expenses (G)						\$ -
ANNUAL SURPLUS/DEFICIT						\$ -

This document was prepared and delivered by:

WARDELL GILLIS

Barristers and Solicitors

2306 Arlington Avenue

Saskatoon, SK S7J 3L3

Ph: (306) 956-3338

Fx: (306) 956-2228

Lawyer in Charge of File:

Address for Service: As Above

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 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 that contribution and its amount.

If you are claiming for a health related expense, please indicate the amount of insurance reimbursement.

Child's Name	Details of Expense	Total Amount	Contribution or 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 18, or at or above the age of 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 illness or disability:

**Attach a copy of any judgment, order or written agreement under which the legal duty arises.*

Name of Person	Relationship	Nature of Duty	Annual Amount

- Other undue hardship circumstances:

Details	Annual Amount

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 or sources of income, annual incomes and amount of federal and provincial taxes payable thereon, of:

- (a) any person who has a legal duty to support me or whom I have a legal duty to support;
- (b) 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
- (c) 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.*