

How to Complete a Financial Statement

Instructions

A **Financial Statement (Form F10.02A)** is a sworn document that informs the Court of your financial situation.

You only need to fill out a Financial Statement if at least one of these situations applies to you:

- Your matter involves a claim for spousal, partner, parental, or dependant support (made by either party)
- Your matter involves child support and the amount claimed is different from (or in addition to) the table amount in the Child Support Guidelines because of one or more of the following:
 - Your matter involves support for at least one child over the age of 19;
 - Your matter involves a claim for special and/or extraordinary expenses;
 - You have shared parenting time (where the child spends at least 40% of their time with each parent);
 - You have split decision-making (where each parent has sole decision-making of at least one of the children);
 - Your matter involves a child support claim involving a payor who is not the child's/children's biological or adoptive parent but has acted as a parent to the child/children;
 - Your matter involves support and one or more of the payors makes more than \$150,000/year;
 - You are making an undue hardship claim.

Completing Your Financial Statement

You can fill out this form by hand or you can download and fill out this form electronically at www.court.nl.ca/supreme/family/forms.html (If you fill out the form electronically, you must still print the form, file it with the Court, and serve a copy on the other person). You must fill out Parts A, B, and C of the Financial Statement and attach any schedules and additional forms that apply to you. If you need more space to fill out any section of this Financial Statement, attach an extra page.

Filing and Serving Your Financial Statement

You may file and serve your Financial Statement together with your Application, Response, or Reply. You must make **3 extra copies** of your completed and signed Financial Statement (including any additional documents). File your original Financial Statement with the Court. To file the Financial Statement, you must bring the Financial Statement to the Supreme Court location where your file is or you can mail it to that location.

You must give a copy of the Financial Statement to the other person. This is called *service*. You can serve the other person by: personal service (an adult, who is not you, can hand-deliver the document), leaving a copy with the other person's lawyer, leaving a copy at the other person's address, registered mail/courier, or regular mail. You can also serve the other person using fax, email, or electronic document exchange, if the other person has provided that information.

More Information

Questions? Go to www.court.nl.ca/supreme/family or contact a Court near you:

Corner Brook: (709) 637-2227

Grand Falls-Windsor: (709) 292-4260

Gander: (709) 256-1115

Happy Valley-Goose Bay: (709) 896-7892

Grand Bank: (709) 832-1720

St. John's: (709) 729-2258

--- It is highly recommended that you get advice from a lawyer ---

If you need help finding or getting a lawyer, you can contact:

Public Legal Information Association of NL (PLIAN): www.publiclegalinfo.com or 1 (888) 660-7788

Legal Aid: www.legalaid.nl.ca or 1(800) 563-9911

--- REMOVE THIS PAGE BEFORE SERVING OR FILING THIS FORM ---

Form F10.02A: Financial Statement (Family Law)



**In the Supreme Court of
Newfoundland and Labrador
(General/Family)**

FOR COURT USE ONLY
COURT FILE NO: _____
CENTRAL DIVORCE REGISTRY NO: _____
Filed at _____, Newfoundland and Labrador, this _____ day of _____, 20____.
_____ Registry Clerk of the Supreme Court of Newfoundland and Labrador

BETWEEN: _____ APPLICANT
(Print full name)

AND: _____ RESPONDENT
(Print full name)

AND: _____ NOT APPLICABLE
(Print full name) SECOND APPLICANT
 SECOND RESPONDENT

You must swear or affirm that the facts and information you have written in this Financial Statement and the attached Schedule(s) is the truth. You must swear or affirm and sign this Financial Statement in front of a commissioner of oaths, notary public, justice of the peace, or lawyer. Court Registry staff are commissioners of oaths and you may sign this Statement at the Court when you file it.

My name is _____
(Print your name)

I am the Applicant Respondent Other:

My address is _____
(Street Address)

I declare that the facts and information set out in this Financial Statement and all attached Schedules are true and complete to the best of my knowledge as of the date of this document.

- I do not anticipate any significant changes in the information set out in this Financial Statement; OR
- I anticipate the following changes in the information set out in this Financial Statement: *(Specify)*

SWORN TO or AFFIRMED at _____, this _____ day of _____, 20____.

Signature

Signature of Person Authorized to Administer Oaths

If you are required to complete a Financial Statement, you must complete Parts A, B, and C. The Schedules you will have to fill out are dependent on your situation and what applies to you.

I have completed and attached the following Parts:

<input type="checkbox"/> Part A: Employment Information
<input type="checkbox"/> Part B: Income Statement
<input type="checkbox"/> Part C: Monthly Expense Statement

I have completed and attached the following Schedules and/or Forms that apply to me:

<input type="checkbox"/> Schedule 1: Adjustments to Annual Income for Child Support Purposes
<input type="checkbox"/> Schedule 2: Special or Extraordinary Expenses
<input type="checkbox"/> Schedule 3: Undue Hardship
<input type="checkbox"/> Schedule 4: Undertaking to Provide Financial Information

Part A Employment Information

I am currently:

<input type="checkbox"/> Employed: My job (or occupation) is: _____ <i>(Job or Occupation)</i> My employer's name and address is: _____ I am paid: <input type="checkbox"/> Every 2 weeks <input type="checkbox"/> Every month <input type="checkbox"/> Other: _____ I have been working for this employer since: _____ <i>(Date: month/day/year)</i>
<input type="checkbox"/> Self-employed: The name of my business, professional practice, or farm is: _____

Unemployed:

I have been unemployed since: _____
(Date: month/day/year)

My most recent job (or occupation) was: _____
(Job or Occupation)

My most recent employer's name and address was:

Retired:

I have been retired since: _____
(Date: month/day/year)

My most recent job (or occupation) was: _____
(Job or Occupation)

My most recent employer's name and address was:

A shareholder, director, or officer of a corporation:

The name of the corporation is:

My interest in the corporation is:

A beneficiary under a trust:

The trust settlement agreement is:

You must select at least 1 of the following 4 attachment options:

- 1) Copies of my personal Income Tax Returns and copies of my Notices of Assessment (and any Notices of Reassessment) for each of the 3 most recent taxation years.
- 2) Proof of Income Statements (“Option C” or “Income and Deduction” printouts) from the Canadian Revenue Agency for the 3 most recent taxation years.
If you do not have copies of your Returns/Notices of Assessment, you may print your “Option C” printouts online or contact the CRA at 1-800-267-6999 or 1-800-959-8281 to have your “Option C” printouts sent to you.
- 3) A statement from the Canadian Revenue Agency that I have not filed income tax returns for one or more of the 3 most recent taxation years.
If you have not filed your taxes for the past 3 years, you may contact the CRA at 1-800-959-8281 to obtain a statement. You may still be required to file your income taxes to continue your family law proceedings.
- 4) I am a registered Indian within the meaning of the *Indian Act* (Canada) and I am exempt from payment of taxes to the Canadian Revenue Agency. I am attaching the following proof of income for the 3 most recent years:

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If you are an employee, you must also attach:

- My 3 most recent statements of earnings (including overtime).
If these statements are not available, you may attach a letter from your employer with your annual income information.

If you are self-employed, you must also attach:

- The financial statements of my business/professional practice (other than partnership) or farm for the 3 most recent taxation years; and
- A statement showing all amounts I paid to (or on behalf of) any person with whom I did not deal at arm's length (ie. salaries, wages, management fees, or other payments/benefits).

If you are a partner in a partnership, you must also attach:

- Confirmation of my income, draws from, and capital in the partnership for the 3 most recent taxation years.

If you control a corporation, you must also attach:

- The financial statements of the corporation and its subsidiaries for the past 3 most recent taxation years; and
- A statement showing all amounts the corporation paid to (or on behalf of) any person with whom the corporation does not deal at arm's length (ie. salaries, wages, management fees, or other payments/benefits).

If you are a beneficiary under a trust, you must also attach:

- The trust settlement agreement; and
- The trust's 3 most recent financial statements.

If you are receiving employment insurance (EI) benefits, social assistance, pension, workers' compensation, disability assistance, or any other type of income assistance, you must attach:

- The most recent statement of income (stub) showing the total amount of income from that income assistance source.
If this statement is not available, you may attach a letter from the authority with the required information.

- Check this box if you are unable to provide some or all of the information required. You must attach an Undertaking (Financial Statement Schedule 4) to provide the information.

Part B Annual Income Statement

	Income Source	Amount Received Annually
1	Employment Income (before deductions)	Annual: \$
2	Commissions, Tips, and Bonuses	Annual: \$
3	Other Employment Income	Annual: \$
4	Pension Income	Annual: \$
5	Universal Child Care Benefit (UCCB)	Annual: \$
6	UCCB amount designated to a dependent	Annual: \$
7	Employment Insurance (EI)	Annual: \$
8	Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations	Annual: \$
9	Interest and other investment income	Annual: \$
10	Partnership Income (limited or non-active partners only)	Annual Net: \$
11	Registered disability savings plan income	Annual: \$
12	Rental Income (Gross: \$ _____)	Annual Net: \$
13	Taxable Capital Gains	Annual: \$
14	Child Support received (Total: \$ _____)	Annual Taxable: \$
15	Spousal Support received (Total: \$ _____)	Annual Taxable: \$
16	RRSP Income	Annual: \$
17	Other Income (specify): _____	Annual: \$
18	Self-Employment Income (Gross: \$ _____)	Annual Net: \$
19	Workers Compensation Benefits	Annual: \$
20	Social assistance payments	Annual: \$
21	Net Federal Supplements	Annual: \$

TOTAL ANNUAL INCOME (Line 150):	\$
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Part C Monthly Expense Statement

Housing and Utilities

Rent / Mortgage	\$
Property Taxes	\$
Property / Rent insurance	\$
Condominium fees	\$
Repairs / Maintenance	\$
Heat / Fuel	\$
Electricity	\$
Water / Sewer	\$
Telephone	\$
Cable / Internet	\$
Lawn care / Snow removal	\$
Other (specify): _____	\$

Household Expenses

Groceries / Household supplies	\$
Meals outside the home	\$
Dry cleaning / laundry	\$
Pet care	\$
Other (specify): _____	\$

Insurance Expenses

Medical insurance premiums	\$
Dental insurance premiums	\$
Life insurance premiums	\$
Disability insurance premiums	\$
Other (specify): _____	\$

Transportation Expenses

Public transit / Taxis	\$
Gas / Oil	\$
Car loan / lease payments	\$
Car Insurance	\$
License(s)	\$
Parking	\$
Repairs / Maintenance	\$
Other (specify): _____	\$

Personal Expenses

Hair care and toiletries	\$
Clothing and footwear	\$
Entertainment / Hobbies	\$
Alcohol / Tobacco	\$
Vacation(s)	\$
Education / School expenses	\$
Medical / Medication expenses	\$
Dental / Eye care expenses	\$
Cell phone	\$
Other (specify): _____	\$

Childcare Expenses

School fees / supplies / tuition	\$
School lunches	\$
Activities and related expenses	\$
Daycare / Babysitter / Summer camps	\$
Clothing and footwear	\$
Hair care and toiletries	\$
Entertainment / Hobbies	\$
Transportation	\$
Books / Toys / Gifts (birthday, holiday, etc.)	\$
Medical / Medication expenses	\$
Dental expenses	\$
Eye care expenses	\$
Other (specify): _____	\$

Savings and Debts

RRSP contributions	\$
RESP contributions	\$
Credit card payments	\$
Payments on loans / lines of credit	\$
Other (specify): _____	\$

Other

Support paid in any other case(s)	\$
Banking / Legal / Accounting expenses	\$
Charitable donations (eg. church)	\$
Other (specify): _____	\$

TOTAL MONTHLY EXPENSES:	\$
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Fill out Schedule 1 if there is a claim for child support and also a claim for special and/or extraordinary expenses.

Schedule 1 Adjustments to Income for Child Support

Annual Income (to determine basic child support):

(A) Total Annual Income

Total Annual Income or Line 150 Income (from Part B of this form):	\$
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(B) Replacements in Income

1	Replace the taxable amount of dividends from Canadian corporations with the actual amount of dividends	Annual: \$
2	Replace the taxable capital gains with the actual amount of capital gains realized in excess of the actual capital losses	Annual: \$

(C) Deductions from Income

3	Union, professional, and association dues	Annual: \$
4	Other employment expenses (Schedule III of the Child Support Guidelines) Specify: _____	Annual: \$
5	Taxable amount of child support I receive	Annual: \$
6	Spousal support I receive from the other party	Annual: \$
7	Income support or social assistance I receive for other members of the family	Annual: \$
8	Actual amount of business investment losses	Annual: \$
9	Carrying charges and interest expenses deductible under the <i>Income Tax Act</i>	Annual: \$
10	Prior period earnings included in self-employment income, net of reserves	Annual: \$
11	Portion of partnership or sole proprietorship properly required for capitalization	Annual: \$
12	Other deductions Specify: _____	Annual: \$

Total Deductions to Adjusted Income: \$ _____

(D) Additions to Income

13	Payments to family members and other non-arm's length persons (eg. salaries, wages, or other payments)	Annual: \$
14	Other employment expenses (Schedule III of the Child Support Guidelines) Specify: _____	Annual: \$
15	Value of exercised employee stock options in a Canadian-controlled corporation	Annual: \$
16	Allowable capital cost allowance for real property	Annual: \$

Total Additions to Adjusted Income: \$ _____

TOTAL ADJUSTED ANNUAL INCOME FOR BASIC CHILD SUPPORT:	\$
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Fill out Schedule 2 if there is a claim for special and/or extraordinary expenses.

Schedule 2 Special or Extraordinary Expenses

I am claiming an amount of special or extraordinary expenses for the following reason(s):

- Child care expenses caused by the employment, illness, disability, or education or training for employment of the parent to whom parenting time and decision-making responsibility have been allocated
- The portion of the medical and dental insurance premiums for the child
- Health-related expenses that are more than insurance reimbursement by at least \$100 annually (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 education or for any other educational programs that meet the child’s particular needs
- Expenses for post-secondary education
- Extraordinary expenses for extracurricular activities

The details of the expenses I am claiming are:

Child’s Name	Description of Expense	Expense Amount (per year)	Contributions, Subsidies, Benefits, Tax Deductions, or Reimbursements (if any)	Amount after Contributions, Subsidies, Benefits, Tax Deductions, or Reimbursements (per year)	Receipt Attached
		\$	\$	\$	<input type="checkbox"/>
		\$	\$	\$	<input type="checkbox"/>
		\$	\$	\$	<input type="checkbox"/>
		\$	\$	\$	<input type="checkbox"/>
		\$	\$	\$	<input type="checkbox"/>
		\$	\$	\$	<input type="checkbox"/>
		\$	\$	\$	<input type="checkbox"/>

TOTAL AMOUNT OF SPECIAL OR EXTRAORDINARY EXPENSES (per year): \$

If you are unable to attach receipts for any of the special or extraordinary expenses you have listed, check the box:

I am unable to obtain receipts to show the amount of the expense(s) I am claiming because:

Fill out Schedule 3 if you are claiming undue hardship.

Schedule 3

Undue Hardship

I am claiming undue hardship in respect of a child support claim for the following reason(s):

- I am responsible for unusually high debts that are/were reasonably incurred to support the family (prior to separation) or to earn a living:

Date Incurred (month/day/year)	Owed to	Terms of Debt	Annual Amount
			\$
			\$
			\$
			\$

- Spending time with my child(ren) (parenting time) is unusually expensive for me (eg. travel expenses):

Description of Expense	Annual Amount
	\$
	\$

- I have a legal duty to support:
- another person (under a judgment, order, or written separation agreement)
 - a child, other than a child for whom support is claimed in this application
 - a person who is unable to support themselves because of illness or disability

Name of Person	Relationship	Nature of Duty	Annual Amount
			\$
			\$
			\$

- Other undue hardship circumstances (*Describe*):

Description	Annual Amount
	\$
	\$

I am claiming undue hardship and one or more of the following applies to me:

<input type="checkbox"/> I live alone
<input type="checkbox"/> I am living with <i>(Name of the person you are married to / cohabiting with)</i> _____ <input type="checkbox"/> My spouse's/partner's occupation is: _____ OR <input type="checkbox"/> My spouse/partner does not work outside the home <input type="checkbox"/> My spouses'/partner's annual income is: \$ _____ OR <input type="checkbox"/> My spouse/partner does not earn any income. My spouse/partner annual contributes: \$ _____ per year towards the home. <input type="checkbox"/> I have attached the current income tax returns, notices of assessment, and proof of earnings for my spouse / partner.
<input type="checkbox"/> I / We live with the following other adult(s) _____ <i>Fill in the name(s) of <u>all</u> other adults living in your home</i> <input type="checkbox"/> I have attached the current income tax returns, notices of assessment, and proof of earnings for the adults I am living with.
<input type="checkbox"/> I / We live with the following children _____ <i>Fill in the name(s) of all children living in your home.</i>

Schedule 4 Undertaking to Provide Financial Information

I, _____, the Respondent Applicant (in Reply) Other:
(Print your name)

in the within matter have filed a: Response Reply

with which I am required to file financial information. At this date, I do not have the required information. By signing this document, I undertake to provide the required information to the Court and the other party (if applicable), within **60 days** from today's date.

I understand that the Court may make an order against me if I do not provide the required information or an adequate explanation for the delay.

You must swear or affirm that this Undertaking is the truth. You must swear or affirm and sign this Undertaking in front of a commissioner of oaths, notary public, justice of the peace, or lawyer. Court Registry staff are commissioners of oaths and you may sign this Undertaking at the Court when you file it.

SWORN TO or AFFIRMED at _____, this _____ day of _____, 20____.	
_____ <i>Signature</i>	_____ <i>Signature of Person Authorized to Administer Oaths</i>

_____ <i>Signature of Lawyer (if any)</i>	_____ <i>Print Name of Lawyer (if any)</i>
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