

at

(Name of court)

(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 12 font. The official form is in an Arial font and varying Arial font sizes. 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 now a prerequisite to the settlement of any family law case. The *Family Law Act, 1986*, 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 or Form 13. This form must show information that is complete, correct, and up to date.

IMPORTANT: If any significant information or numbers change, you must advise us immediately. The Family Law Rules provide that the 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.

Applicant(s)

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

Respondent(s)

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

INSTRUCTIONS

1. 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.

2. DO NOT USE THIS FORM AND INSTEAD USE FORM 13 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.

1. My name is (full legal name) _____

I live in (municipality & province) _____

and I swear/affirm that the following is true:

My financial statement set out on the following _____ pages is accurate to the best of my knowledge and belief and sets out the financial situation as of (date for which information is accurate) _____ for

Check one or more boxes, as circumstances require.

me

the following person(s): (Give name(s) and relationship to you.)

NOTE: When you show monthly income and expenses, give the current actual amount if you know it or can find out. To get a monthly figure you must multiply any weekly income by 4.33 or divide any yearly income by 12.

All Income and Money Received, Monthly

Income is intended to be current income (whether taxable or not), although, depending on the sources and the time of year the statement is prepared it may only be possible to use last year's numbers. However, the preferred way is to list income for the next twelve-month period.

Please be sure that you complete the dates of the 12-month time period below.

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, support payments actually received and estimate of 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. 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. Bonuses and commissions should also be handled in this manner.

For any item that is an estimate and not an accurate and fixed figure, please place "(estimate)" under the Category and explain why the item can only be estimated.

A copy of your most recent Income Tax Return with all of the attachments and any Notices of Assessment or Reassessment should be given to us with this completed draft financial statement. The 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.

PART 1: INCOME

for the 12 months from (date) _____ to (date) _____. Include all income and other money that you get from all sources, whether taxable or not. Show the gross amount here and show your deductions in Part 3.

CATEGORY		Monthly
1.	Pay, wages, salary, including overtime (before deductions)	
2.	Bonuses, fees, commissions	
3.	Social assistance	
4.	Employment insurance	
5.	Workers' compensation	
6.	Pensions	
7.	Dividends	
8.	Interest	
9.	Rent, board received	
10.	Canada Child Tax Benefit	
11.	Support payments actually received	

12.	Income received by children	
13.	G.S.T. refund	
14.	Payments from trust funds	
15.	Gifts received	
16.	Other (Specify.)	
	Capital gains	
	Overtime	
	Income tax refund	
	Any other income (give source and details)	
17.	INCOME FROM ALL SOURCES	

Notes:

Other Benefits, Monthly

The column, "Monthly Market Value", sets out those benefits that you have NOT had to pay for yourself. This might include the use of a company car, free room and board, dental, life insurance, vision, drug and/or extended health care plans, a sports club membership or a company loan at low interest.

Most benefits are taxable and their value can be obtained from last year's T4 slip or your payslip. A reasonable estimate of the value should be made for non-taxable benefits.

PART 2: OTHER BENEFITS

Show your non-cash benefits – such as the use of company car, a club membership or room and board that your employer or someone else provides for you or benefits that are charged through or written off by your business.

ITEM	DETAILS	Monthly Market Value
18. TOTAL		

19. GROSS MONTHLY INCOME AND BENEFITS (Add [17] plus [18].) _____

PART 3: AUTOMATIC DEDUCTIONS FROM INCOME

for the 12 months from (date) _____ to (date) _____

TYPE OF EXPENSE		Monthly		
20.	Income tax deducted from pay		26.	Other (Specify.)
21.	Canada Pension Plan			Canada Savings Bonds deductions
22.	Other pension plans			RRSP payroll deductions
23.	Employment insurance			
24.	Union or association dues			
25.	Group insurance		27.	TOTAL AUTOMATIC DEDUCTIONS

28. NET MONTHLY INCOME (Do the subtraction: [19] minus [27].) _____

Total Expenses, Monthly

"Total Expenses" represents your current expenses (or your best estimate of your expenses where you cannot ascertain the actual amounts) over the most current 12 months.

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 which does not fall into a category, please be sure to list it under the appropriate heading under "Other". 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 "Type of Expense".

If you are living in new accommodation at the time you are completing this financial statement, then we suggest that you use the new accommodation expenses and all other expenses which you have continued to incur should also be included in your expense list, 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 month's bills and average them out on a monthly basis.

It is important to keep an accurate record from now on for such expenses as food and clothing and to keep receipts which 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 and have made a list in order to come to an estimated figure, please keep this working list in order that you will be able to explain, if necessary, how you calculated the amounts.

NEVER inflate your expenses; please keep them realistic. Once the form is completed, please review your expenses carefully to determine whether in fact they are accurate. Always keep in mind 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 the Court may 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 (i.e. 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 which 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/children.

If necessary, we may also request that you complete a "Children's Budget". If required, the Children's Budget may be found at the end of this form. 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 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 4: TOTAL EXPENSES

for the 12 months from (date) _____ to (date) _____

Note: This part must be completed in all cases. You must set out your TOTAL living expenses, including those expenses involving any children now living in your home. This part may also be used for a proposed budget. To prepare a proposed budget, photocopy Part 4, complete as necessary, change the title to "Proposed Budget" and attach it to this form.

TYPE OF EXPENSE		Monthly		
Housing				
29.	Rent / Mortgage		42.	Laundry & dry cleaning
30.	Property taxes & municipal levies		43.	Clothing
31.	Condominium fees & common expenses		44.	Public transit
32.	Water		45.	Taxis
33.	Electricity & heating fuel		46.	Car insurance
34.	Telephone		47.	Licence
35.	Cable television & pay television		48.	Car loan payments
36.	Home insurance		49.	Car maintenance and repairs
37.	Home repairs, maintenance, gardening		50.	Gasoline & oil
	Pool maintenance		51.	Parking
	Snow removal			Pet expenses
	Alarm and security			Housekeeper
				Boat or other recreational vehicles
				Motor League membership
Sub-total of items [29] to [37]			Sub-total of items [38] to [51]	
Food, Clothing and Transportation			Health & Medical (do not include child(ren)'s expenses)	
38.	Groceries		52.	Regular dental care
39.	Meals outside home		53.	Orthodontics/special dental care
40.	General household supplies		54.	Medicine & drugs
41.	Hairdresser, barber & toiletries		55.	Eye glasses or contact lenses

56.	Life or term insurance premiums	
	Non-prescription drugs	
	Deductible plan amount or Blue Cross	
	Vitamins	
	Health care aids	
	Counselling	
Sub-total of items [52] to [56]		
Child(ren) * may be considered "Special or Extraordinary Expenses" under the Child Support Guidelines		
57.	School activities (field trips, etc.) *	
58.	School lunches	
59.	School fees, books, tuition, etc. (for children) *	
60.	Summer camp *	
61.	Activities (music lessons, clubs, sports) *	
62.	Allowances	
63.	Baby sitting *	
64.	Day care *	
65.	Regular dental care *	
66.	Orthodontics or special dental care *	
67.	Medicine & drugs *	
68.	Eye glasses or contact lenses *	
	Particular educational needs *	
	Extracurricular activities *	
	Medical and dental insurance premiums *	
	Post secondary fees, tuition, books, living expenses, etc. *	
	Religious school *	

Sub-total of items [57] to [68]		
Miscellaneous and Other		
69.	Books for home use, newspapers, magazines, videos, compact discs	
70.	Gifts	
71.	Charities	
72.	Alcohol & tobacco	
73.	Pet expenses	
74.	School fees, books, tuition, etc.	
75.	Entertainment & recreation	
76.	Vacation	
77.	Credit cards (but not for expenses mentioned elsewhere in the statement)	
78.	R.R.S.P. or other savings plans	
79.	Support actually being paid in any other case	
80.	Income tax and Canada Pension Plan (not deducted from pay)	
81.	Other (Specify.)	
	Professional dues	
	Private club dues	
	Safety deposit box	
	Lawyer's fees	
	Accountant's fees	
	Other professional fees	
	Tax arrears	
Sub-total of items [69] to [81]		
82.	Total of items [29] to [81]	

SUMMARY OF INCOME AND EXPENSES

Net monthly income (item [28] above) _____
 Subtract actual monthly expenses (item [82] above) - _____
ACTUAL MONTHLY SURPLUS / (DEFICIT) = _____

NOTE: There is no need to do any mathematical totalling in this document; we will do it for you.

NOTE: Actual Monthly Surplus or Deficit = Monthly Income + Monthly Other Benefits – Monthly Total Expenses.

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 totalled 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 and have not yet been required to pay certain annual expenses such as insurance or realty taxes, which usually require a loan.

PART 5: OTHER INCOME INFORMATION

1. I am 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)

2. I attach the following required information (if you are filing this statement to update or correct an earlier statement, then you do not need to attach income tax returns that have already been filed with the court):

a copy of my income tax returns that were filed with the Canada Revenue Agency for the past 3 taxation years, together with a copy of all material filed with the returns and a copy of any notices of assessment or re-assessment that I have received from the Canada Revenue Agency for those years; or

a statement from the Canada Revenue Agency that I have not filed any income tax returns for the past 3 years; or

a direction in Form 13A signed by me to the Taxation Branch of the Canada Revenue Agency for the disclosure of my tax returns and assessments to the other party for the past 3 years.

I attach proof of my current income, including my most recent

pay cheque stub. employment insurance stub. worker's compensation stub.

pension stub. (Other; specify.)

3. (check if applicable) I am an Indian within the meaning of the *Indian Act* (Canada) and all my income is tax exempt and I am not required to file an income tax return. I have therefore not attached an income tax return for the past three years.

PART 6: OTHER INCOME EARNERS IN THE HOME

Complete this part only if you are making a claim for undue hardship or spousal support. Indicate at paragraph 1 or 2, whether you are living with another person (for example, spouse, same sex partner, roommate or tenant). If you complete paragraph 2, also complete paragraphs 3 to 6.

1. I live alone
2. I am living with (full legal name of person) _____
3. This person has (give number) _____ child(ren) living in the home.
4. This person works at (place of work or business) _____
5. This person does not work outside the home.
 earns (give amount) \$ _____ per _____
 does not earn anything.
6. This person contributes about \$ _____ per _____ towards the household expenses.
 contributes no money to the household expenses.

Notes:

Assets In and Out of Ontario

Under the terms of the *Family Law Act, 1986*, 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 which 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 which should be listed, not the purchase price or replacement value. If you have an asset for which there is no market (such as a trust interest), please provide us with full details so that we can analyze the matter further.

Please keep in mind 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.

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

PART 7: 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 7 to 12 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)

LAND

Please list below the value of your interest in all land (real estate), including the matrimonial home (of which you were the owner on the Valuation Date), and 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.

"On Date of Marriage" refers to the Date of Marriage for this action. Please be sure to list all Assets which you brought into the marriage under the appropriate headings. As an 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.

The "Today" refers to the current value or fair market value at the present date. If you still have an interest in that property, put the present day value of this land in the Today column as well.

"The Estimated Market Value of your interest" should be your share of the real estate, without deduction for encumbrances such as mortgages. For example, if you are a joint owner of the matrimonial home, 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.

If you had that land on the Date of Marriage, please put in its value on the date of marriage in the first column. 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 in the Today column.

PART 7(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 8 "Debts and Other Liabilities".

Nature & Type of Ownership (Give your percentage interest where relevant.)	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			
83. TOTAL VALUE OF LAND				

The same procedure is applicable for your other assets listed on the following pages. Estimate as best you can the value of the asset or liability on the Valuation Date. If that asset existed on the Date of Marriage, give it a value for the Date of Marriage as well. If it still exists, give it a value as of the Today date.

If you acquired property after the Valuation Date, that must be included in the form as well and a value must be ascribed to it.

Even if you feel you will be entitled to an exclusion or deduction for the piece of property, (for example, if it was inherited or a gift to you) 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.

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 which you may have in your possession.

GENERAL HOUSEHOLD ITEMS AND VEHICLES

Under "Household goods and furniture", please estimate the value of your share of the furniture and appliances, etc.

If you believe you and your spouse owned an item together, put in 1/2 of its value (please indicate the full value of the item in brackets under Particulars). If you believe the item was yours alone, put in the total value.

It is IMPORTANT to note all items are estimated at their market value for that particular date. Do NOT use the replacement cost or the insured value of these items.

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 to the best of your ability. If you are unsure of these estimates please put "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.

It is not necessary to provide a listing of household items, etc., although this could be attached for added information.

Please attach copies of any appraisals or your valuation notes, if available and applicable.

PART 7(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 8, "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					

unknown or indeterminable, or if you have shares in your spouse's business and have no idea of the value, please indicate same and we will retain an accountant to assist in the valuation.

Please note that all entries throughout the form should be converted to Canadian dollars at the prevailing exchange rate at the relevant time.

PART 7(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
85. TOTAL VALUE OF ACCOUNTS, SAVINGS, SECURITIES AND PENSIONS					

LIFE & DISABILITY INSURANCE

List all of the policies owned by you. 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. 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.

If you do not know the cash surrender value, your life insurance agent may assist you. You should also include group insurance policies owned by you.

PART 7(d): LIFE & DISABILITY INSURANCE

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

Company, Type & Policy Number	Owner	Beneficiary	\$ Face Amount	Cash Surrender Value		
				on date of marriage	on valuation date	today
86. TOTAL CASH SURRENDER VALUE OF INSURANCE POLICIES						

BUSINESS INTERESTS

List any company or firm in which you have an equity interest. This includes your interest in an unincorporated business. If you have an interest in an incorporated business which has not been listed under "Securities" above, list it here. Remember the value of your interest is the price you would obtain if you were to sell your interest on the open market. If you are unable to ascertain the value of your interest, for the purposes of this form, please show the "book value" if known. Please note, establishing the market value of a business may require a professional appraisal and/or other evidence.

PART 7(e): BUSINESS INTERESTS

Show any interest in an unincorporated business owned on the dates in each of the columns below. An interest in an incorporated business may be shown here or under "BANK ACCOUNTS, SAVINGS, SECURITIES AND PENSIONS" in Part 7(c). Give your best estimate of market value of your interest.

Name of Firm or Company	Interest	Estimated Market value of YOUR interest		
		on date of marriage	on valuation date	today
87. TOTAL VALUE OF BUSINESS INTERESTS				

PART 7(f): 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. Also, if you are expecting a refund from the Canada Revenue Agency, list it here.

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

PART 7(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 and any estate money and any income tax refunds owed to you.

Details	Amount Owed to You		
	on date of marriage	on valuation date	today
88. TOTAL OF MONEY OWED TO YOU			

OTHER PROPERTY

List any other property you can think of which is not listed in any other asset category, eg.. silver or gold bars, stamp collections, collectibles, horses and other valuable animals, musical instruments, etc.

PART 7(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
89. TOTAL OF OTHER PROPERTY				
90. VALUE OF ALL PROPERTY OWNED ON THE VALUATION DATE <i>(Add items [83] to [89].)</i>				

Notes:

DEBTS AND OTHER LIABILITIES

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

The Valuation Date column should show all of your debts at the date you and your spouse separated.

Please indicate here the contingent tax and costs of disposition, such as 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, and please indicate that they are "contingent".

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 Particulars. However, if the entire mortgage, loan, etc. is in your name only, include the full amount.

Debts to parents, other relatives and friends should be included, but note they will be closely examined to determine whether they are loans or whether in fact they are gifts. If no promissory 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 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 8: 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 Customs and 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
91. TOTAL OF DEBTS AND OTHER LIABILITIES				

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 which will go in this section by completing the "on Date of Marriage" columns above. Please make sure that you have included all property and debts and other liabilities as of the Date of Marriage, even if they were not applicable on the Valuation Date.

The purpose of this section is to determine your net worth on the day you were married. 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.

DO NOT include the value of a matrimonial home owned on the date of marriage unless it was sold before the date of separation. If a matrimonial home was owned on the date of marriage and still owned on the date of separation, DO NOT include the value of a mortgage registered against that property under the Liabilities column.

PART 9: PROPERTY, DEBTS AND OTHER LIABILITIES ON DATE OF MARRIAGE

Show by category the value of your property and your debts and other liabilities as of the date of your marriage. DO NOT INCLUDE THE VALUE OF A MATRIMONIAL HOME THAT YOU OWNED ON THE DATE OF MARRIAGE IF THIS PROPERTY IS STILL A MATRIMONIAL HOME ON THE VALUATION DATE.

Category and details	Value on date of marriage	
	Assets	Liabilities
Land (exclude matrimonial home owned on date of marriage, unless sold before date of separation.)		
General household items & vehicles		
Bank accounts, savings, securities, pension		
Life & disability insurance		
Business interests		
Money owed to you		
Other property (Specify.)		
Debts and other liabilities (Specify.)		
TOTALS		
92. NET VALUE OF PROPERTY OWNED ON DATE OF MARRIAGE (From the total of the "Assets" column, subtract the total of the "Liabilities" column.)		
93. VALUE OF ALL DEDUCTIONS (Add items [91] and [92].)		

EXCLUDED PROPERTY

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

- a) property, other than a matrimonial home, which 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 which you inherited from your mother after the date of marriage, you are entitled to exclude the value of the painting on the valuation date. If you inherited \$1,000 and bought the painting for \$1,000, 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 which you enter in the Value On Valuation Date column with respect to that painting.

PART 10: 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		
94. TOTAL VALUE OF EXCLUDED PROPERTY		

Notes:

PART 11: DISPOSED-OF PROPERTY

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

If your marriage was longer than two years, show by category the value of any property which 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 11: 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
95. TOTAL VALUE OF DISPOSED-OF PROPERTY		

PART 12: CALCULATION OF NET FAMILY PROPERTY

	Deductions	BALANCE
Value of all property owned on valuation date (from item [90] above)		
Subtract value of all deductions (from item [93] above)		
Subtract total value of all excluded property (from item [94] above)		
96. NET FAMILY PROPERTY		

Additional Information Required

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

If applicable, please be prepared to provide the following "most current information" required under the Child Support Guidelines:

1. Three (3) most recent tax returns, assessments and reassessments;
2. A most recent statement of earnings paid in the year to date including overtime;
3. A letter from your employer setting out your annual salary or remuneration;

4. Most recent pay and deduction pay stubs;
5. Three (3) most recent annual financial statements of a business or professional practice if you are self employed;
6. Three (3) most recent financial statements showing salaries and fees of persons or corporations with whom you do not deal at arm's length;
7. Three (3) most recent statements confirming partnership income, draw and capital information;
8. Where you control a corporation, three (3) most recent years of financial and salary statements;
9. Trust settlement and three (3) most recent trust financial statement details;
10. RRSP Statement of Contribution Room;
11. Child Tax Benefit Notice from Canada Revenue Agency ("CRA") (formerly the Canada Customs & Revenue Agency);
12. (CSG amended November 2000) 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 stating the required information; and
13. Any other pertinent information which could affect personal income taxes and CSG calculation.

- I do not expect changes in my financial situation.
- I do expect changes in my financial situation as follows:

I attach a proposed budget in the format of Part 4 of this form.

NOTE: As soon as 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 or will affect the information in this financial statement, you **MUST** serve on every other party to this case and file with the court:

- a new financial statement with updated information, or
- if changes are minor, an affidavit in Form 14A setting out the details of these changes.

Sworn/Affirmed before me at:

_____ (municipality)
 in _____
 _____ (province, state or country)
 on _____
 _____ (date)

 Commissioner for taking affidavits
 (Type or print 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 4: TOTAL EXPENSES
PROPOSED BUDGET**

TYPE OF EXPENSE		Monthly
Housing		
29.	Rent / Mortgage	
30.	Property taxes & municipal levies	
31.	Condominium fees & common expenses	
32.	Water	
33.	Electricity & heating fuel	
34.	Telephone	
35.	Cable television & pay television	
36.	Home insurance	
37.	Home repairs, maintenance, gardening, snow removal, etc.	
	Pool Maintenance	
	Snow removal	
	Alarm and security	
Sub-total of items [29] to [37]		
Food, Toiletries & Sundries		
38.	Groceries	
39.	Meals outside home	
40.	General household supplies	
41.	Hairdresser, barber & sundries	
42.	Laundry & dry cleaning	
43.	Clothing	
44.	Public transit	
45.	Taxis	
46.	Car insurance	
47.	Licence	
48.	Car loan payments	
49.	Car maintenance and repairs	
50.	Gasoline & oil	
51.	Parking	
	Pet expenses	
	Housekeeper	
	Boat and other recreational vehicles	
	Motor League membership	
Sub-total of items [38] to [51]		
Health & Medical <i>(do not include child(ren)'s expenses)</i>		
52.	Regular dental care	
53.	Orthodontics/special dental care	
54.	Medicine & drugs	
55.	Eye glasses or contact lenses	
56.	Life or term insurance premiums	
	Non-prescription drugs	
	Deductible plan amount or Blue Cross	
	Vitamins	
	Health care aids	
	Counselling	
Sub-total of items [52] to [56]		
Child(ren) * may be considered "Special or Extraordinary Expenses" under Child Support Guidelines		
57.	School activities <i>(field trips, etc.) *</i>	
58.	School lunches	
59.	School fees, books, tuition, etc. <i>(for children) *</i>	
60.	Summer camp *	

