

SUPREME COURT OF YUKON

Between:

Plaintiff

and

Defendant

FINANCIAL STATEMENT

FINANCIAL STATEMENT OF _____
(Plaintiff/Defendant)

I, _____, of the _____ of _____,

in Yukon, SWEAR (or AFFIRM) THAT:

1. Attached are the following: (CHECK AND ATTACH **ONLY** THE PARTS THAT APPLY TO YOU)

Part 1 — Annual Income (EVERYONE MUST COMPLETE)

Part 2 — Monthly Expenses

Part 3 — Personal Assets

Part 4 — Personal Debts and Liabilities

Part 5 — Business Assets and Debts

Part 6 — Disposal of Property

Part 7 — Undue Hardship

Part 8 — Income of other Persons in Household

(SEE INSTRUCTIONS ON PAGE 5 REGARDING WHO MUST COMPLETE PARTS 2 – 8)

2. To the best of my knowledge, information and belief, the information set out in this financial statement is true and complete.

SWORN (or AFFIRMED) before me at the)

_____ of _____,)

in Yukon,)

this ____ day of _____, ____)

A Notary Public in and for Yukon

**PART 1 – ANNUAL INCOME
EVERYONE MUST COMPLETE PART 1**

1. **I AM:**
[] **EMPLOYED AS** (*describe occupation*) _____
by (*name and address of employer*) _____
[] **SELF-EMPLOYED AND CARRYING ON BUSINESS AS** (*name and address of business*)

[] **UNEMPLOYED** since _____ because _____

2. **DOCUMENTATION SUPPLIED** (Reference Rule 63A of the *Rules of Court*):
The following applicable income documents are attached [*check applicable boxes*]:
- [] **PERSONAL INCOME TAX RETURNS** - 3 most recent taxation years;
[] **PERSONAL NOTICES OF ASSESSMENT OR REASSESSMENT** - 3 most recent taxation years;
[] **FOR EMPLOYEES:** my most recent statement of earnings (or letter from my employer) stating my total year to date earnings, including overtime, and my annual salary;
[] **FOR EMPLOYMENT INSURANCE RECIPIENTS:** my 3 most recent EI benefit statements;
[] **FOR WORKERS COMPENSATION RECIPIENTS:** my 3 most recent WCB benefit statements;
[] **FOR SOCIAL ASSISTANCE RECIPIENTS:** a statement of the amount of social assistance I receive;
[] **FOR SELF-EMPLOYED PEOPLE:** for the 3 most recent taxation years:
a. my business financial statements, other than a partnership; and
b. a statement showing the breakdown of all salaries, wages, management fees or other payments or benefits paid to, or on behalf of, persons or corporations with whom I do not deal at arm's length;
[] **FOR PARTNERSHIPS:** a statement of my income and draw from, and capital in, the partnership for its 3 most recent taxation years;
[] **IF YOU CONTROL A CORPORATION:** for the corporation's 3 most recent taxation years:
a. financial statements from the corporation and its subsidiaries; and
b. 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 my corporation and every related corporation does not deal at arm's length;
[] **FOR TRUST BENEFICIARIES:** the trust settlement agreement and the 3 most recent financial statements for the trust;
[] **FOR PEOPLE WHO OWN REAL ESTATE:** the most recent property tax assessment notice.

NOTE: If the applicable income documents are **NOT** attached to or served with this Financial Statement, they **MUST** be provided to the other party as required by **RULE 63A** of the *Rules of Court*.

I EXPECT MY TOTAL INCOME THIS YEAR TO BE AS FOLLOWS:

(A) SOURCES OF INCOME

Employment income (<i>wages, salary, commissions, including overtime and bonuses, tips and gratuities, travel allowance, isolated post allowance</i>)			_____
Self-employment income			_____
Old age security pension			_____
Canada or Quebec Pension Plan benefits			_____
Other pensions or superannuation			_____
Employment insurance benefits			_____
Interest and other investment income			_____
Rental income	Gross _____	Net	_____
Taxable capital gains			_____
Spousal support			_____
Registered Retirement Savings Plan income			_____
Workers' Compensation benefits			_____
Disability Insurance benefits	Gross _____		_____
Social Assistance payments			_____
Child Tax Credit			_____
Universal Child Care benefit			_____
Other income (<i>specify</i>)			_____
<u>(A) TOTAL GUIDELINE INCOME BEFORE ADJUSTMENTS:</u>		(A)	_____

Gross Annual Income (**ENTER LINE 150** from your most recent Income Tax Return) _____

(B) ADDITIONS TO INCOME

Actual amount of dividends received from Canadian corporations		_____
Actual capital gains realized in excess of actual capital losses		_____
Salaries, benefits or other payments paid to non-arm's length persons, and deducted from self-employment income, unless necessary to earn self-employment income		_____
Allowable capital cost allowance for real property		_____
Employee stock options with a Canadian-controlled private corporation exercised (<i>Do not include if you dispose of the shares in the same year you exercise the option.</i>)		
Value of shares at the time the options are exercised		_____
Less: Amount paid for the shares		_____
Amount paid to acquire the options to purchase the shares		_____
	=	_____

(B) TOTAL ADDITIONS:

(B) _____

(C) DEDUCTIONS

Union, professional dues and employment expenses (Schedule III) _____

Spousal support from the other parent included in total income (above) _____

Social Assistance received by you for other members of the household _____

Taxable amount of dividends from taxable Canadian corporations _____

Taxable capital gains _____

Actual amount of business investment losses _____

Carrying charges and interest expenses _____

Self-employment income (net of reserves) included in income for tax purposes in excess of your self-employment income for the 12 months ending on December 31 of the reporting year _____

Portion of partnership and sole proprietorship income that is required by the partnership to be re-invested _____

(C) TOTAL DEDUCTIONS:

(C) _____

Annual Income for Child Support Guidelines Table Amount

Total income (A) plus additions (B) less deductions (C) **(D)** _____

Annual Income for Special or Extraordinary Expenses Amount

(Annual Income for Child Support Guidelines Table Amount less spousal support paid to the other parent, or, plus spousal support received from the other parent, as applicable) _____

Yes No

(E) BENEFITS FOR MYSELF AND MY FAMILY

I have a family medical benefit package through my employment _____

I pay this amount per month for the family medical package \$ _____

I have a family dental package through my employment _____

I pay this amount per month for the family dental package \$ _____

DO NOT COMPLETE THIS SECTION OR PARTS 2, 3, 4, 5, 6, 7 OR 8 IF:

1. the only relief claimed is a **table amount** of child support under the *Child Support Guidelines*; AND
2. all children for whom relief is sought are **under** the age of majority.

YOU MUST COMPLETE THIS SECTION AND PARTS 2, 3, 4, 5 AND 6 IF ONE OF THE PARTIES IS CLAIMING:

- a) spousal support;
- b) the payment of special or extra-ordinary expenses for children under s. 7 of the *Child Support Guidelines*;
- c) shared residence of children on a 60/40 or 50/50 time share and child support under s. 9 of the *Child Support Guidelines*;
- d) split custody of children and child support under s. 8 of the *Child Support Guidelines*;
- e) Undue Hardship under s. 10 of the *Child Support Guidelines*.

YOU MUST ALSO COMPLETE PARTS 7 AND 8 IF ONE OF THE PARTIES IS CLAIMING:

Undue Hardship under s. 10 of the *Child Support Guidelines*.

ADDITIONAL CHILD SUPPORT RECEIVED: I receive child support for the following children who are not part of this application:

Name	Annual amount	Taxable or not (indicate)
_____	_____	_____

Non-Taxable Benefits Received: I receive the following non-taxable benefits, allowances or amounts: *(This includes items such as use of a vehicle and room and board. Where the benefit is not an amount, include an estimate of the value of the benefit on an annual basis.)*

Benefit	Benefit	Annual amount or value
_____	_____	_____

Guideline Income to Determine Special Expenses:

Insert Guideline Income (D) from page 4 _____

ADD spousal support received from the other party in this Proceeding: _____

SUBTRACT spousal support paid to the other party to the Proceeding _____

Guideline income to determine special expenses = _____

STOP HERE UNLESS ONE OF THE PARTIES IS CLAIMING SPOUSAL SUPPORT OR CHILD

SUPPORT/EXPENSES UNDER SECTIONS 7, 8 OR 9 OF THE *CHILD SUPPORT GUIDELINES* OR IF ONE OF THE PARTIES IS CLAIMING UNDUE HARDSHIP.

PART 2 – MONTHLY EXPENSES

These are my monthly expenses for me and the following members of my household:

For shared expenses insert **ONLY** the amount that you pay. Convert all yearly expenses to a monthly amount. Give actual amounts where possible, otherwise give estimates.

Compulsory Deductions

Income Tax \$ _____
 Employment insurance \$ _____
 Canada Pension Plan \$ _____
 Employer pension \$ _____
 Union dues \$ _____
 Insurance \$ _____
 Other (*specify*) \$ _____

Household Expenses

Groceries and supplies \$ _____
 Meals outside the home \$ _____
 Telephone (including cell phone) \$ _____
 Internet \$ _____
 Cable/Satellite television \$ _____
 Laundry and dry cleaning \$ _____
 Newspapers, publications \$ _____
 Stationery, computer supplies \$ _____
 Vacation \$ _____
 Pet care \$ _____

Housing (primary residence)

Rent or mortgage \$ _____
 Taxes \$ _____
 Home Insurance \$ _____
 Heat \$ _____
 Water \$ _____
 Hydro \$ _____
 House repairs and maintenance \$ _____
 Yard maintenance \$ _____
 Other (*specify*) \$ _____

Health

Medical Insurance \$ _____
 Drugs (Net of coverage) \$ _____
 Dental Care (Net of coverage) \$ _____
 Optical Care (Net of coverage) \$ _____
 Other (*specify*) \$ _____

Transportation

Public transit, taxis, etc. \$ _____
 Gas and Oil \$ _____
 Insurance and licence \$ _____
 Maintenance \$ _____
 Parking \$ _____

Adult Household Members

Clothing \$ _____
 Hair care \$ _____
 Toiletries, cosmetics \$ _____
 Education fees, supplies \$ _____
 Entertainment and recreation \$ _____
 Fitness \$ _____
 Life Insurance \$ _____
 Charitable donations \$ _____
 Gifts to others \$ _____
 Alcohol \$ _____
 Tobacco \$ _____

Children

Child care (day care/home) \$ _____
 Babysitting \$ _____
 Clothing \$ _____
 Hair care \$ _____
 Allowances \$ _____
 School fees and supplies \$ _____
 Entertainment and recreation \$ _____
 Life Insurance \$ _____
 Gifts (toys, books, etc) \$ _____
 Activities, lessons and supplies \$ _____
 Camp(s) (Summer, etc.) \$ _____
 Gifts to other children \$ _____

Savings for the future

RRSP \$ _____
 RESP \$ _____
 Other (vacation, etc.) \$ _____

Debt (total calculated in Part 4 minus mortgage)

\$ _____

Lease payments (*specify*)

\$ _____

Support payments to others (*specify*)*

\$ _____

Reserve for income taxes

\$ _____

Other (*specify*)

\$ _____

TOTAL

\$ _____

* *Specify the person(s) who are supported, whether the payments are tax deductible to you, and whether they are voluntary or pursuant to a court order or agreement. (Complete only if claiming child support and special, extraordinary expenses or undue hardship.)*

SPECIAL OR EXTRAORDINARY EXPENSES FOR CHILDREN

The "Net Annual Cost" is the amount you pay after applying tax deductions/credits, reimbursement from medical and dental health plans and contributions (such as the child's contribution, Yukon Grant or scholarships) to educational expenses.

1. CHILD CARE:

	Gross annual cost	Net annual cost
Name of child(ren) _____		
_____	\$ _____	\$ _____
<i>(specify expense)</i>		

2. HEALTH-RELATED EXPENSES THAT EXCEED MY REIMBURSEMENT BY \$100/YR:

	Gross annual cost	Net annual cost
Name of child(ren) _____		
_____	\$ _____	\$ _____
<i>(specify expense)</i>		

3. EXTRAORDINARY PRIMARY OR SECONDARY SCHOOL:

	Gross annual cost	Net annual cost
Name of child(ren) _____		
_____	\$ _____	\$ _____
<i>(specify expense)</i>		

4. POST SECONDARY EDUCATION:

	Gross annual cost	Net annual cost
Name of child(ren) _____		
_____	\$ _____	\$ _____
<i>(specify expense)</i>		

5. EXTRAORDINARY EXTRA-CURRICULAR:

	Gross annual cost	Net annual cost
Name of child(ren) _____		
_____	\$ _____	\$ _____
<i>(specify expense)</i>		

6. OTHER AND STATE REASON CLAIMED:

_____	\$ _____	\$ _____
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PART 3 – PERSONAL ASSETS

Include all assets that are divisible under the *Family Property and Support Act*, including jointly owned assets. If there is a claim under the *Family Property and Support Act*, **identify with an asterisk (*) those assets that you are saying should NOT be divided.** Do not complete the column headed "Market Value at Date of Separation" if there is no claim for division of assets.

	Asset Registered in name of Plaintiff (P) Defendant (D) Joint (J)	Asset in Possession of Plaintiff (P) Defendant (D)	Present Market Value	Market Value at Separation
Real estate (Residence)	_____	_____	\$ _____	\$ _____
Recreational Property (Cabin)	_____	_____	\$ _____	\$ _____
Rental (Income) Property	_____	_____	\$ _____	\$ _____
Cars or trucks				
Year _____				
Make _____				
Model _____	_____	_____	\$ _____	\$ _____
Boats				
Year _____				
Make _____				
Model _____	_____	_____	\$ _____	\$ _____
ATVs				
Year _____				
Make _____				
Model _____	_____	_____	\$ _____	\$ _____
Snowmobiles				
Year _____				
Make _____				
Model _____	_____	_____	\$ _____	\$ _____
Motorcycles				
Year _____				
Make _____				
Model _____	_____	_____	\$ _____	\$ _____

	Asset Registered in name of Plaintiff (P) Defendant (D) Joint (J)	Asset in Possession of Plaintiff (P) Defendant (D)	Present Market Value	Market Value at Separation
Motorhomes/Campers				
Year _____				
Make _____				
Model _____	_____	_____	\$ _____	\$ _____
Household contents, furniture and electronics (total)	_____	_____	\$ _____	\$ _____
Tools	_____	_____	\$ _____	\$ _____
Sports/Camping/Hobby Equipment	_____	_____	\$ _____	\$ _____
Bank accounts and cash on hand	_____	_____	\$ _____	\$ _____
R.R.S.P.	_____	_____	\$ _____	\$ _____
Investments: Bonds, shares, term deposits, investment certificates, mutual funds, etc.	_____	_____	\$ _____	\$ _____
Money owed to me or to us				
By _____ (name)	_____	_____	\$ _____	\$ _____
Life Insurance (cash value)	_____	_____	\$ _____	\$ _____
Pension Plans	_____	_____	\$ _____	\$ _____
Precious Metals	_____	_____	\$ _____	\$ _____
Artwork	_____	_____	\$ _____	\$ _____
Jewellery of an extra-ordinary value	_____	_____	\$ _____	\$ _____
Other (specify)	_____	_____	\$ _____	\$ _____
Location of Safety Deposit Box	_____	_____		

Asset Registered in name of Plaintiff (P) Defendant (D) Joint (J)	Asset in Possession of Plaintiff (P) Defendant (D)	Present Market Value	Market Value at Separation
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TOTAL

\$ _____ \$ _____

EXPLANATORY NOTES, IF NECESSARY: _____

Note: if this space is not large enough to outline your personal assets or those of your former spouse, please attach a separate sheet of paper outlining this information in greater detail.

PART 4 – PERSONAL DEBTS AND OTHER LIABILITIES

List all of your debts and liabilities as well as any joint debts and liabilities. Do not complete the column headed "Amount Outstanding at Date of Separation" if there is no claim to divide debts.

	Debt of Plaintiff (P) Defendant (D) Joint (J)	Present Amount Outstanding	Amount Outstanding at Separation	Present Monthly Payments
<u>PERSONAL DEBTS</u>				
Mortgage	_____	\$ _____	\$ _____	\$ _____
Name of Mortgage Holder				

Loans (specify):				
Bank Loans	_____	\$ _____	\$ _____	\$ _____
Personal Loans	_____	\$ _____	\$ _____	\$ _____
Lines of Credit	_____	\$ _____	\$ _____	\$ _____
Overdrafts	_____	\$ _____	\$ _____	\$ _____
Personal Credit cards:				
Minimum Payment				
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
Actual Payment				
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
Other (specify):				
Arrears in Child Support	_____	\$ _____	\$ _____	\$ _____
CRA debts	_____	\$ _____	\$ _____	\$ _____
Household Expenses Outstanding at Separation:				
Utilities:		\$ _____	\$ _____	\$ _____
Telephone (including cell phone):		\$ _____	\$ _____	\$ _____
Heat:		\$ _____	\$ _____	\$ _____
Cable/Internet:		\$ _____	\$ _____	\$ _____
TOTAL				\$ _____

Note: if this space is not large enough to outline your personal debts and other liabilities or those of your former spouse, please attach a separate sheet of paper outlining this information in greater detail.

PART 5 – BUSINESS ASSETS AND DEBTS

List all of your business assets and debts and joint business assets and debts.
 List the business assets and debts of your former spouse if you are making a claim to divide them.

<u>BUSINESS ASSETS:</u>	Type of Asset	Asset of Plaintiff (P) Defendant (D) Joint (J)
Sole Proprietorship	_____	_____
Partnership	_____	_____
Corporate Shareholdings:		
1. Majority Interest	_____ %	_____
2. Minority Interest	_____ %	_____

<u>BUSINESS DEBTS:</u>	Name of Creditor	Debts of Plaintiff (P) Defendant (D) Joint (J)	Amount Outstanding at Separation	Present Monthly Payments
Business Loan(s)	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
Business Mortgage(s)	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
Business Line(s) of Credit	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
Business Credit Card(s)	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
Other	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
TOTAL			\$ _____	\$ _____

Note: if this space is not large enough to outline your business assets and debts or those of your former spouse, please attach a separate sheet of paper outlining this information in greater detail.

PART 7 – UNDUE HARDSHIP

1. Responsibility for unusually high debts reasonably incurred to support the family prior to separation or in order to earn a living

Owed to:	Terms of debt:	Monthly Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

2. Unusually high expenses for exercising access to a child

Details of expense	Monthly Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Legal duty under a court order or separation agreement to support another person

Name of person	Relationship	Nature of duty
_____	_____	_____
_____	_____	_____

4. Legal duty to support a child, other than a child for whom support is claimed in this application, who is:

(a) under age 19; or

(b) 19 or older but unable to support himself or herself because of illness, disability or other cause.

Name of person	Relationship	Nature of duty
_____	_____	_____
_____	_____	_____

5. Legal duty to support a person who is unable to support himself or herself because of illness or disability:

Name of person	Relationship	Nature of duty
_____	_____	_____
_____	_____	_____

6. Other undue hardship circumstances (*provide full particulars*)

PART 8 – INCOME OF OTHER PERSONS IN HOUSEHOLD
(ONLY COMPLETE THIS SECTION IF ONE OF THE PARTIES IS CLAIMING UNDUE HARDSHIP)

Name of Person	Relationship	Annual income
_____	_____	\$ _____
_____	_____	\$ _____
		Total \$ _____