

notwithstanding that full releases of spousal support have been contained in an agreement. Notwithstanding these rulings, we agree and intend that no change in circumstances whatsoever, including but not limited to those set out above, will entitle either of us to apply to a court for spousal support. This Agreement, and this paragraph in particular, may be pleaded as a complete defence to any claim brought by either of us for spousal support in contravention of the terms of this paragraph.

4.4 Starting January 1<sup>st</sup>, 2024 and until the date Skyler moves out, Natasha will pay:

- (a) Skyler's car loan payments;
- (b) Skyler's half of the mortgage;
- (c) Skyler's half of home insurance;
- (d) Skyler's half of utilities; and
- (e) Skyler's half of other home carrying costs.

These payments by Natasha are intended solely for the benefit of Skyler.

Sections 56.1(2) and 60.1(2) of the *Income Tax Act* will apply to these payments.

Natasha will deduct these payments from Natasha's taxable income and Skyler will include these payments in Skyler's taxable income.

4.5 The parties will register their spousal support arrangement with CRA by filing Form T1158 "Registration of Family Support Payments" with CRA.

4.6 In any case, if required by Natasha and reasonably requested, Skyler will provide a statement of support received from Natasha for the prior year.

4.7 Natasha will pay the spousal support directly to Skyler and not to the FRO. Neither party will file this Agreement with the FRO for enforcement unless Natasha defaults in payment for more than six weeks, at which time Skyler may