

FORM F8
(RULE 5-1 AND 7-1 (8), 10) AND (11))

This is the 1st affidavit
[1st/2nd/3rd/etc]

of _____
[name]

in this case and was made on _____
[dd/mm/yyyy]

No.

In the Supreme Court of British Columbia

Claimant:

Respondent:

FINANCIAL STATEMENT

INSTRUCTIONS FOR COMPLETION

You must file **financial information** (Form F8) if any of the following apply:

- *there is a claim against you for spousal support or you are claiming spousal support;*
- *there is a claim by either party for the division of property and/or debts under Part 5 or 6 of the Family Law Act;*
- *there is a claim against you for the support of a child, OR*
- *you are claiming child support **unless all** of the following conditions apply:*
 - a. you are making no claim for any other kind of support;*
 - b. the child support is for children who are not stepchildren;*
 - c. none of the children for whom child support is claimed is 19 years of age or older;*
 - d. the income of the person being asked to pay child support is under \$150 000 per year;*
 - e. you are not applying for special expenses under section 7 of the child support guidelines;*
 - f. you are not applying for an order under section 8 of the child support guidelines;*
 - g. you are not applying for an order under section 9 of the child support guidelines;*
 - h. you are not making a claim based on undue hardship under section 10 of the child support guidelines.*

If you do not file the financial information that is required, the court may attribute an amount of income to you, and make a support award against you, based on that amount.

I, _____, of _____,
[name] [address for service]

SWEAR (OR AFFIRM) THAT:

1 The information set out in this financial statement is true and complete to the best of my knowledge.

[Check whichever of the following boxes is correct and complete any required information.]

- 2 ☐ I do not anticipate any significant changes in the information set out in this financial statement.
☐ I anticipate the following significant changes in the information set out in this financial statement:

SWORN (OR AFFIRMED) BEFORE ME

at _____,

British Columbia

on _____

[dd/mm/yyyy]

A commissioner for taking affidavits for

British Columbia

[print name or affix stamp of commissioner]

PART 1 — INCOME

You **do not** need to complete part 1 if **ALL** of the following apply:

- (a) the other party does not claim child support from you;
- (b) there are no claims for special expenses under section 7 of the child support guidelines;
- (c) the current parenting arrangement does not involve split or shared custody under section 8 or section 9 of the child support guidelines;
- (d) there are no claims for split or shared custody;
- (e) there are no claims for child support relating to stepchildren;
- (f) there are no children 19 years or older for whom support is sought;
- (g) the payor's child support guidelines income is less than \$150 000 per year;
- (h) there are no claims for undue hardship under section 10 of the child support guidelines;
- (i) there are no claims for retroactive child support;
- (j) there are no claims for spousal support.

A Employer information:

☐ I am employed by

[name and address of employer]

☐ I am self employed as

[trade or occupation]

☐ I operate an unincorporated business, the name and address of which is

[name and address of business]

☐ I am unemployed

B Documentation supplied:

I have attached to this statement or serve with it a copy of each of the following applicable income documents [Check the first 2 boxes and check each other box that applies to you and provide the documents referred to beside each checked box.]:

- ☐ every personal income tax return, including all attachments, that I have filed for each of the 3 most recent taxation years;
- ☐ every income tax notice of assessment or reassessment I have received for each of the 3 most recent taxation years;
- ☐ [if you are an employee] my most recent statement of earnings indicating the total earnings paid in the year to date, including overtime, or, if such a statement is not provided by my employer, a letter from my employer setting out that information, including my rate of annual salary or remuneration;
- ☐ [if you are receiving Employment Insurance benefits] my 3 most recent EI benefit statements;
- ☐ [if you are receiving Workers' Compensation benefits] my 3 most recent WCB benefit statements;
- ☐ [if you are receiving income assistance] a statement confirming the amount of income assistance that I receive;
- ☐ [if you are self-employed] for the 3 most recent taxation years
 - (i) the financial statements of my business or professional practice, other than a partnership, and
 - (ii) 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 I do not deal at arm's length;
- ☐ [if you are in a partnership] confirmation 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
 - (i) the financial statements of the corporation and its subsidiaries, and
 - (ii) 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 the corporation and every related corporation does not deal at arm's length;
- ☐ [if you are a beneficiary under a trust] the trust settlement agreement and the trust's 3 most recent financial statements;

☐ [if you own or have an interest in real property] the most recent assessment notice issued from an assessment authority for the property.

NOTE:

If the applicable income documents are not attached to or served with this financial statement, they must nonetheless be provided to the other party if and as required by Rule 5-1 of the Supreme Court Family Rules.

C Annual Income

If line 150 (total income) of your most recent federal income tax return sets out what you expect your income will be for this year and you are not obliged under Note 1 below to complete Schedule A of this Form, ignore lines 1 to 7 below and record the number from line 150 of your most recent federal income tax return at line 8 below. Otherwise, record what you expect your income for this year to be from each of the following sources of income that applies to you. Record gross annual amounts.

GUIDELINE INCOME FOR BASIC CHILD SUPPORT CLAIM			
LINE	Sources and amounts of annual income		
1	Employment income	+	
	Paid: <input type="checkbox"/> monthly <input type="checkbox"/> twice each month <input type="checkbox"/> every 2 weeks		
2	Employment insurance benefits	+	
3	Workers' compensation benefits	+	
4	Interest and investment income	+	
5	Pension income	+	
6	Income assistance relating to self	+	
7	Other income (attach Schedule A) — see Note 1	+	
8	Child support guidelines income before adjustments <i>[If you are required to complete lines 1 through 7 above, total the amounts of those lines here. Otherwise, record the number from line 150 of your most recent federal income tax return on line 1 of this form]</i>	=	
Adjustments to income			
9	Subtract union and professional dues	–	
10	Adjustments in accordance with Schedule III of the child support guidelines per line 8 of Schedule B (attached) – see Note 2	+ –	\$
11	Child support guidelines income for basic child support (line 8 as adjusted by lines 9 and 10)	=	
CHILD SUPPORT GUIDELINE INCOME TO DETERMINE SPECIAL EXPENSES			
	Child support guidelines income (from line 11 of this table)		\$
12	Add spousal support received from the other party to this family law case	+	\$
13	Subtract spousal support paid to the other party to this family law case	–	\$
14	Add Canada Child Tax Benefit relating to children for whom special or extraordinary expenses are sought	+	\$

15	Child support guidelines income to determine special expenses (line 11 as adjusted by lines 12, 13 and 14)	=	\$
INCOME TO BE INCLUDED FOR SPOUSAL SUPPORT CLAIM			
	Child support guidelines income (from line 11 of this table)		
16	Total child support received	+	
17	Income assistance received for other members of household	+	
18	Canada Child Tax Benefit and BC Family Bonus	+	
19	Total income to be used for a spousal support claim (line 11 plus lines 16, 17 and 18)	=	

Note:

1 You must complete Schedule A of this Form and include, at line 7 above, the total income recorded at line 11 of Schedule A, if you expect to receive income this year from any of the following sources:

- (a) taxable dividends from Canadian corporations;
- (b) net partnership income (limited or non-active partners only);
- (c) rental income;
- (d) taxable capital gains;
- (e) registered retirement savings income;
- (f) self-employment income;
- (g) any other taxable income that is not included in paragraphs (a) to (f) or in lines 1 to 5 of Schedule A.

2 If there are any adjustments as set out in Schedule III of the child support guidelines that apply to you, you must

- (a) complete Schedule B of this Form, and
- (b) include at line 10 above, the amount recorded at line 8 of that completed Schedule B.

SCHEDULE A — OTHER INCOME

LINE	Other sources of income			
1	Self employment income:	Gross		
		Net	+	
	Note: Provide financial statements of the business, including any statement of business activities filed as part of your income tax return			
2	Other employment income		+	
3	Net partnership income: limited or non-active partners only		+	
4	Rental income:	Gross		
		Net	+	
5	Total amount of dividends from Taxable Canadian Corporations		+	
6	Total capital gains			
	minus total capital losses		+	
7	Spousal support from another relationship or marriage		+	
8	Registered retirement savings plan income		+	
9	Net federal supplements		+	

LINE	Other sources of income		
10	Any other income	+	
11	Total of lines 1 through 10	=	

SCHEDULE B — ADJUSTMENTS TO INCOME

LINE	DEDUCTIONS		
1	Employment expenses, other than union or professional dues, claimed under Schedule III of the child support guidelines <i>[list]</i>		
		\$	
		\$	
		\$	
	Total	\$	- \$
2	Actual business investment losses during the year	-	\$
3	Carrying charges and interest expenses paid and deductible under the <i>Income Tax Act</i> (Canada): <i>[list]</i>		
		\$	
		\$	
		\$	
	Total	\$	- \$
4	Prior period earnings	\$	
	minus reserves	\$	- \$
5	Portion of partnership and sole proprietorship income required to be re-invested	-	\$
	ADDITIONS		
6	Capital cost allowance for real property	+	\$
7	Employee stock options in Canadian-controlled private corporations exercised:		
	value of shares when options exercised	\$	
	minus amount paid for shares	\$	
	minus amount paid to acquire option	\$	+ \$
8	Total adjustments	=	\$

PART 2 — MONTHLY EXPENSES

You **must** complete Part 2 if

(a) there is a claim, either by you or against you, for spousal support

OR

(b) there is a claim, either by you or against you, for child support and one or more of the following conditions applies:

- one or more of the children is a stepchild;
- one or more of the children for whom child support is claimed is 19 years of age or older;
- the current parenting arrangement involves split or shared custody under section 8 or 9 of the child support guidelines or there is an application for an order under section 9 of the child support guidelines;
- the income of the party being asked to pay child support is more than \$150 000 per year

OR

(c) there is a claim against you for child support and you intend to make a hardship claim under the child support guidelines

OR

(d) there is a claim by you for child support and the opposite party has made a hardship claim under the child support guidelines

OR

(e) there is a claim, either by you or against you, for child support and there is a claim for special expenses under section 7 of the child support guidelines.

Compulsory deductions	Monthly
CPP contributions	
EI premiums	
Income taxes	
Employee pension contributions	
Other [specify]	
Compulsory deductions Sub-total	

Housing	Monthly
Rent or mortgage	
Property taxes	
Property insurance	
Water, sewer, garbage	
Strata fees	
House repairs and maintenance	
Other [specify]	
Housing Sub-total	

Utilities	Monthly
Heat and Electricity	
Telephone	
Cellular Telephone	
Cable TV	
Internet service	
Other [specify]	\$
Utilities Sub-total	

Household expenses	Monthly
Food	
Household supplies	
Meals outside the home	
Furnishings and equipment	
Other [specify]	\$
Household expenses Sub-total	

Transportation	Monthly
Public transit, taxis	
Gas and oil	
Car insurance and licence	
Parking	
Repairs and maintenance	
Lease payments	
Other [specify]	\$
Transportation Sub-total	

Other	Monthly
Charitable donations	
Vacation	
Pet care	
Newspapers, publications	
Other [specify]	\$
Other Sub-total	

Health	Monthly	
Extended health premiums		
Dental plan premiums		
Health care (net of coverage)		
Drugs (net of coverage)		
Dental care (net of coverage)		
Other [specify]	\$	
Health Sub-total		

Personal	Monthly	
Clothing		
Hair care		
Toiletries, cosmetics		
Education [specify]		
Life insurance		
Dry cleaning/laundry		
Entertainment/recreation		
Gifts		
Other [specify]	\$	
Personal Sub-total		

Children	Monthly	
Child care		
Clothing		
Hair care		
School fees and supplies		
Entertainment/recreation		
Activities and lessons		
Gifts		
Insurance		
Other [specify]	\$	
Children Sub-total		

Savings	Monthly	
RRSP		
RESP		

Savings	Monthly	
Other [specify]	\$	
Savings Sub-total		
Support payments to others	Monthly	
[specify]	\$	
Support payments to others Sub-total		
Debt payments	Monthly	
[specify minimum monthly payments]	\$	
Debt payments Sub-total		
TOTAL MONTHLY EXPENSES		
TOTAL ANNUAL EXPENSES [multiply TOTAL MONTHLY EXPENSES by 12]		

PART 3 — PROPERTY

You **must** complete Part 3 if

- (a) there is a claim, either by you or against you, for spousal support
OR
- (b) there is a claim, either by you or against you, for child support and one or more of the following conditions applies:
 - one or more of the children is a stepchild;
 - one or more of the children for whom child support is claimed is 19 years of age or older;
 - there is an application for an order under section 9 of the child support guidelines;
 - the income of the party being asked to pay child support is more than \$150 000 per year
- (c) there is a claim against you for child support and you intend to make a hardship claim under the child support guidelines
OR
- (d) there is a claim by you for child support and the opposite party has made a hardship claim under the child support guidelines
OR
- (e) there is a claim, either by you or against you, for child support and there is a claim for special expenses under section 7 of the child support guidelines.
OR
- (f) there is a property claim, either by you or against you, under Part 5 or 6 of the *Family Law Act*.

ASSETS

List all assets that you own, regardless of whether or not the other party has made a claim.

Assets	Date Acquired [dd/mm/yyyy]	Amount

Assets	Date Acquired [dd/mmm/yyyy]	Amount
1 Real estate <ul style="list-style-type: none"> • Attach a copy of the most recent assessment notice for any property that you own or in which you have an interest. • Provide details, including address or legal description and nature of interest, of any interest you have in land, including leasehold interests and mortgages, whether or not you are registered as owner. • Record the estimated market value of your interest without deducting encumbrances or costs of disposition. <i>[Record encumbrances under DEBTS below]</i>		
Real estate Sub-total		
2 Vehicles <ul style="list-style-type: none"> • List cars, trucks, motorcycles, trailers, motor homes, boats, etc. 		
Vehicles Sub-total		
3 Financial assets <ul style="list-style-type: none"> • List savings and chequing accounts, term deposits, GIC's, stocks, bonds, Canada Savings Bonds, mutual funds, insurance policies <i>[indicate beneficiaries]</i>, accounts receivable, etc. • Record account number and name of institution where accounts are held. 		
Financial assets Sub-total		
4 Pensions and RRSP's <ul style="list-style-type: none"> • Record name of institution where accounts are held, name and address of pension plan and pension details. 		

Assets	Date Acquired [dd/mmm/yyyy]	Amount	
Pensions and RRSP's Sub-total			
5 Business interests			
<ul style="list-style-type: none"> List any interest you hold, directly or indirectly, in any unincorporated business, including partnerships, trusts and joint ventures. List any interests you hold in incorporated businesses. Record the name and address of the company. 			
Business interests Sub-total			
6 Other			
<ul style="list-style-type: none"> Include precious metals, collections, works of art and any jewellery or household items of extraordinary value. Include location of safety deposit boxes. 			
Other Sub-total			
Total			

DEBTS

Show your debts and other liabilities, whether arising from personal or business dealings, by category, such as mortgages, charges, liens, notes, credit cards, accounts payable and tax arrears. Include contingent liabilities such as guarantees and indicate that they are contingent.

Debt	Date Incurred [dd/mmm/yyyy]	Amount	
Secured debts			
<ul style="list-style-type: none"> Mortgages Other <i>[specify]</i> 			
Secured debts Sub-total			

Debt	Date Incurred [dd/mmm/yyyy]	Amount
Unsecured debts • Bank loans • Personal loans • Credit cards [list] • Other [specify]		
Unsecured debts Sub-total		
Total		

EXCLUDED PROPERTY

Of the assets listed above, list which ones are excluded property or form part of the excluded property claim.

Description [describe the property excluded]	Date of Acquisition [dd/mmm/yyyy]	Value at Acquisition or Commencement	Current Value

DISPOSAL OF PROPERTY

List all real and personal property disposed of during the 2 years preceding this statement or, if the parties married within that 2 year period, since the date of marriage.

Description [describe the property disposed of]	Date of Disposal [dd/mmm/yyyy]	Amount

PART 4 — SPECIAL OR EXTRAORDINARY EXPENSES

You **must** complete Part 4 if there is a claim, either by you or against you, for child support and there is a claim for special expenses under section 7 of the child support guidelines.

Note:

- 1 Provide a separate statement under this Part 4 for each child for whom a claim is made.
- 2 To calculate a net amount, subtract, from the gross amount, subsidies, benefits, income tax deductions or credits relating to the expense.

Name of child:	Annual Gross	Annual Net	Monthly Gross	Monthly Net
Child care expenses	\$	\$	\$	\$
Medical/dental insurance premiums attributable to child	\$	\$	\$	\$
Health related expenses that exceed insurance reimbursement by at least \$100	\$	\$	\$	\$
Extraordinary expenses for primary or secondary school	\$	\$	\$	\$
Post-secondary education expenses	\$	\$	\$	\$
Extraordinary extracurricular expenses <i>[list]</i>	\$	\$	\$	\$
	\$	\$	\$	\$
Subtract contributions from child	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$

PART 5 — UNDUE HARDSHIP

You **must** complete Part 5 if there is a claim against you for child support and you intend to make an undue hardship claim under the child support guidelines.

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
		\$
Total		\$
2 Unusually high expenses for exercising parenting time or contact with, or access to, a child		
Details of expense		Amount
		\$
Total		\$
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, 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 <i>[provide details]</i>		

PART 6 — INCOME OF OTHER PERSONS IN HOUSEHOLD

You **must** complete Part 6 if:

- (a) there is a claim against you for child support and you intend to make an undue hardship claim under the child support guidelines
- OR**
- (b) there is a claim by you for child support and the other party has made an undue hardship claim under the child support guidelines.

Name of person	Annual income
	\$
Total	\$