

Form 15-47
(Rule 15-47)

COURT FILE NUMBER _____

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
(FAMILY LAW DIVISION)

JUDICIAL CENTRE _____

PETITIONER/
CO-PETITIONERS _____

RESPONDENT _____

FINANCIAL STATEMENT OF _____

INFORMATION NOTE

This Form has 7 schedules. You may not need to complete all schedules. Use the Checklist on the following pages to determine which schedules you must complete. Each schedule has instructions (*in italics*).

You must swear/affirm this Financial Statement in front of a notary public, justice of the peace, lawyer or commissioner for oaths. The staff members at the Local Registrar's Office in the Court House are commissioners for oaths so you may swear/affirm the document in front of a staff member at the time of filing.

I, _____ of _____ swear (*or affirm*) that:
(name) (city/town and province)

1 The information set out in this Financial Statement is true and complete to the best of my knowledge and belief, and sets out my financial situation as of today.

2 ☐ I do not anticipate any significant changes in the information set out in this Financial Statement.
or

☐ I anticipate the following significant changes in the information set out in this Financial Statement:

3 The following schedules are attached:

- ☐ Schedule 1: Employment Information and Income
- ☐ Schedule 2: Expenses
- ☐ Schedule 3: Special or Extraordinary Expenses
- ☐ Schedule 4: Child-Centred Budget
- ☐ Schedule 5: Income of Other Persons in Household
- ☐ Schedule 6: Undue Hardship
- ☐ Schedule 7: Net Worth

4 I acknowledge that if, in the course of this proceeding, I discover that any information is incorrect or incomplete, I must serve on every other party to this proceeding and file with the Court the correct or complete information, or a new Financial Statement with updated information, together with any documents that support that information.

SWORN (OR AFFIRMED) BEFORE ME

at, _____, Saskatchewan,
this _____ day of _____,
2 _____.

A Commissioner for Oaths for Saskatchewan

(signature)

Complete the following declaration if your income is tax exempt because of your Status.

I declare that all 3 of the following are true:

1. I am an Indian within the meaning of the *Indian Act* (Canada).
2. Because of my status, my income is tax exempt and I am not required to file an income tax return.
3. I have therefore not filed an income tax return for the last 3 years.

DECLARED BEFORE ME

at, _____, Saskatchewan,
this _____ day of _____,
2 _____.

A Commissioner for Oaths for Saskatchewan

(signature)

CHECKLIST

INFORMATION NOTE

Use this Checklist to identify those schedules that you need to attach to your Financial Statement. Check each situation that applies to you (there may be more than one). Then complete and attach all schedules marked with a dot (“•”) for each situation that you have checked and append all documents that the schedule requires you to provide. **Only complete and attach each applicable schedule once.** Please note that this Checklist is to assist you in identifying the information that you are obligated to provide (see sections 21 and 22 of the *Federal Child Support Guidelines* and Rules 15-47 to 15-59 of *The Queen's Bench Rules*).

This Checklist is not exhaustive. The opposite party may request, and/or the Court may order, that you provide more information than is identified in this Checklist depending on the specific circumstances of your case. Please also note that Rule 15-48 identifies those scenarios when a Financial Statement **does not** need to be completed. For example, if a child is primarily resident with a party who is only applying for child support in the table amount, and the income of the person being asked to pay support is less than \$150,000 per year, the party seeking support is not required to complete a Financial Statement.

A. Making a Claim or Application

	✓	Check each situation that applies to you Note: The section numbers refer to the Federal Child Support Guidelines	Schedules you must attach						
			1	2	3	4	5	6	7
SEEKING A CHILD SUPPORT ORDER									
1		I am applying for child support and one or more of the children is age 18 or older (section 3(2))	•	•		•			
2		I am applying for child support and one or more of the children is a stepchild (section 5)	•	•					
3		I am applying for child support and the income of the party being asked to pay support is greater than \$150,000 per year (section 4)	•	•		•			
4		I am applying for an order respecting special or extraordinary expenses (section 7)	•	•	•				
5		I am applying for retroactive child support	•	•					
6		I am applying for retroactive child support and no property claim has been made	•	•					•
7		I am applying for child support and the other party and I care for one or more children under a shared parenting arrangement and we agree that a set-off child support calculation is appropriate (section 9)	•						
8		I am applying for child support where the other party and I care for one or more children under a shared parenting arrangement and we do not agree that a set-off child support calculation is appropriate (section 9)	•	•		•	•		

SEEKING TO VARY A CHILD SUPPORT ORDER			Schedules you must attach						
			1	2	3	4	5	6	7
9		I am applying to vary a child support order that requires me to pay support (section 3)	.						
10		I am applying to vary a child support order that requires the other party to pay support and one or more of the children is age 18 or older (section 3(2))	.	.		.			
11		I am applying to vary a child support order that requires me to pay support and one or more of the children is age 18 or older (section 3(2))	.	.					
12		I am applying to vary a child support order and one or more of the children is a stepchild (section 5)	.	.					
13		I am applying to vary a child support order that requires the other party to pay support and that party's income is greater than \$150,000 per year	.	.		.			
14		I am applying to vary a child support order that requires me to pay support and my income is greater than \$150,000 per year (section 4)	.	.					
15		I am applying to vary an order that requires the other party to contribute towards special or extraordinary expenses (section 7)	.	.	.				
16		I am applying to vary an order that requires me to contribute towards special or extraordinary expenses (section 7)	.	.					
CLAIMING UNDUE HARDSHIP			Schedules you must attach						
			1	2	3	4	5	6	7
17		I am making an undue hardship claim (section 10) and a property claim has been made	
18		I am making an undue hardship claim (section 10) and a property claim has not been made
SEEKING A SPOUSAL SUPPORT ORDER OR TO VARY A SPOUSAL SUPPORT ORDER			Schedules you must attach						
			1	2	3	4	5	6	7
19		I am applying for spousal support	.	.					
20		I am applying to vary a spousal support order	.	.					
SEEKING TO REDUCE OR ELIMINATE ARREARS			Schedules you must attach						
			1	2	3	4	5	6	7
21		I am applying to expunge or reduce arrears of child and/or spousal support and a property claim has been made	.	.					
22		I am applying to expunge or reduce arrears of child and/or spousal support and no property claim has been made	.	.					.

B. Responding to a Claim or Application

	✓	Check each situation that applies to you Note: The section numbers refer to the Federal Child Support Guidelines	Schedules you must attach						
			1	2	3	4	5	6	7
RESPONDING TO A CLAIM FOR CHILD SUPPORT									
23		I am being asked to pay child support (section 3)	•						
24		I am being asked to pay child support and one or more of the children is age 18 or older (section 3(2))	•	•					
25		I am being asked to pay child support and one or more of the children is a stepchild (section 5)	•	•					
26		I am being asked to pay child support and my income is greater than \$150,000 per year (section 4)	•	•					
27		I am being asked to contribute towards special or extraordinary expenses (section 7)	•	•					
28		I am being asked to pay retroactive child support and a property claim has been made	•	•					
29		I am being asked to pay retroactive child support and no property claim has been made	•	•					•
30		I am being asked to pay child support and the other party and I care for one or more children under a shared parenting arrangement and we agree that a set-off child support calculation is appropriate (section 9)	•						
31		I am being asked to pay child support and the other party and I care for one or more children under a shared parenting arrangement and we do not agree that a set-off child support calculation is appropriate (section 9)	•	•		•	•		
RESPONDING TO AN APPLICATION TO VARY A CHILD SUPPORT ORDER			Schedules you must attach						
			1	2	3	4	5	6	7
32		I am responding to an application to vary a child support order that requires me to pay support (section 3)	•						
33		I am responding to an application to vary a child support order that requires me to pay support and one or more of the children is age 18 or older (section 3(2))	•	•					
34		I am responding to an application to vary a child support order that requires the other party to pay support and one or more of the children is age 18 or older (section 3(2))	•	•		•			
35		I am responding to an application to vary a child support order and one or more of the children is a stepchild (section 5)	•	•					
36		I am responding to an application to vary a child support order that requires the other party to pay support and that party's income is greater than \$150,000 per year (section 4)	•	•		•			
37		I am responding to an application to vary a child support order that requires me to pay support and my income is greater than \$150,000 per year (section 4)	•	•					
38		I am responding to an application to vary an order that requires the other party to contribute towards special or extraordinary expenses (section 7)	•	•	•				
39		I am responding to an application to vary an order that requires me to contribute towards special or extraordinary expenses (section 7)	•	•					

RESPONDING TO AN UNDUE HARDSHIP CLAIM			Schedules you must attach						
			1	2	3	4	5	6	7
40		I am responding to the other party's undue hardship claim and the court has determined that circumstances of undue hardship exist (section 10)	•	•			•		
REGARDING SPOUSAL SUPPORT			Schedules you must attach						
			1	2	3	4	5	6	7
41		I am being asked to pay spousal support	•	•					
42		I am responding to an application to vary a spousal support order	•	•					

SCHEDULE 1: EMPLOYMENT INFORMATION AND INCOME

PART ONE: EMPLOYMENT INFORMATION

Documents to Attach

INSTRUCTIONS: You must attach one of the following two options with Schedule 1, in addition to the documents required for each section as identified below.

I have attached:

- ☐ A copy of every personal income tax return filed by me for each of the 3 most recent taxation years and a copy of every notice of assessment and reassessment issued to me for each of the 3 most recent taxation years. (*Your income tax summary is NOT sufficient. You must attach the full returns.*)
- ☐ A declaration that I am not required to file Income Tax and Benefit Returns because I am an Indian within the meaning of the *Indian Act* (Canada). (*Use the declaration on page 2.*) I am attaching the following proof of income for the 3 most recent calendar years.

My Current Income Situation

INSTRUCTIONS: Check the box(es) for the income situation applicable to you. Provide the relevant information using the spaces and/or checkboxes. Append all required documents.

Check all that apply:

☐ **I am currently employed**

Job / Occupation:

Name of employer:

I am employed:

- ☐ full time
- ☐ part time, working approximately _____ hours per week
- ☐ casual, working approximately _____ hours per month

I am paid:

- ☐ weekly
- ☐ every two weeks
- ☐ twice per month
- ☐ monthly
- ☐ other (*specify*):

The following document is attached for each employer:

- ☐ My most recent pay stub/statement of earnings indicating the total earnings paid in the year to date, including overtime; or
- ☐ A pay stub/statement of earnings is not provided by my employer. I have attached a letter from my employer indicating my total earnings paid in the year to date, including overtime and my rate of salary or remuneration.

☐ **I am currently self-employed (not incorporated)**

Name and address of business, professional practice or farm:

The following documents are attached:

- ☐ The financial statements of my business or professional practice, other than a partnership, for the 3 most recent taxation years; and
- ☐ A statement showing a breakdown for the 3 most recent taxation years 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; and
- ☐ If I am a partner in a partnership, confirmation of my income and draw from, and capital in, the partnership for its 3 most recent taxation years.

☐ **I am a controlling shareholder, director, or officer of a corporation**

Name of corporation:

Interest in corporation:

The following documents are attached:

- ☐ The financial statements for the corporation(s) in which I hold a controlling interest and all subsidiary corporations, for the 3 most recent taxation years; and
- ☐ A statement showing a breakdown for the past 3 taxation years 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.

☐ **I am a beneficiary under a trust**

The following documents are attached:

☐ The trust settlement agreement and copies of the trust's 3 most recent financial statements.

☐ **I am currently unemployed or retired**

Last day of work (approximate):

Most recent job/occupation:

Reason for unemployment: ☐ retired
☐ not currently searching for work outside of the home
☐ currently searching for work
☐ medically unable to work
☐ other (*specify*):

☐ If employed within the past year, I have attached my most recent pay stub/statement of earnings indicating the total earnings paid in the year to date, including overtime, for each employer.

☐ **I receive income from employment insurance, social assistance, a pension, workers' compensation, disability payments or another source.**

Source of income: ☐ employment insurance
☐ social assistance
☐ pension
☐ workers' compensation
☐ disability
☐ other (*specify*):

The following document is attached for each source of income:

☐ The most recent statement of income indicating the total amount of income from the applicable source during the current year; or

☐ As a statement is not available to me, a letter from the appropriate authority stating the total amount of income from the applicable source during the current year.

Medical or Dental Benefits

☐ Medical or dental coverage is available to my dependants through my employer or otherwise at a reasonable rate.

PART TWO: INCOME

Taxable Income

INSTRUCTIONS: Identify all gross annual taxable income (before deductions) from all sources for the 12-month period ending on the date of the Financial Statement. Give your best estimate if you do not know an actual amount. Do not report the same income on more than one line.

Taxable Income Source (before deductions)	Annual Amount
Employment income (wages, salaries, commissions, bonuses, overtime, etc.)	
Other employment income (tips, foreign income, research grants, etc.)	
Pension income (Old Age Security, CPP, superannuation, etc.)	
Taxable disability income	
Employment insurance benefits	
Taxable amount of dividends from taxable Canadian corporations	
Interest and other investment income	
Net partnership income (limited or non-active partners only)	
Net rental income (<i>indicate gross here:</i> _____)	
Taxable capital gains	
Taxable spousal support received (<i>indicate total here:</i> _____)	
RRSP Income	
Self-employment income: A. Business income..... Gross _____Net B. Professional income..... Gross _____Net C. Commission income..... Gross _____Net D. Farming income..... Gross _____Net E. Fishing income..... Gross _____Net	
Workers' compensation benefits	
Social assistance payments	
Net taxable federal supplements	
Other taxable income (e.g. <i>scholarships, bursaries, study grants, certain lump sum payment or death benefits, severance pay, etc.</i>) (<i>specify</i>)	
TOTAL ANNUAL INCOME	

Non-Taxable Income

INSTRUCTIONS: List all non-taxable income, allowances and amounts received from all sources including exempt income due to status under the Indian Act, band assistance payments, child support, GST benefits, etc. for the 12-month period ending on the date of this Financial Statement. Give your best estimate if you do not know an actual amount.

Non-Taxable Income or Benefit	Annual Amount
Exempt income due to status under the Indian Act	
Child Tax Benefit	
GST Benefit	
Child support	
Band assistance payments	
Other (<i>specify</i>)	
TOTAL NON-TAXABLE INCOME	

Allowable Deductions

INSTRUCTIONS: Review Schedule III of the Federal Child Support Guidelines to determine if any allowable deductions apply in your circumstance. If so, include those for the 12-month period ending on the date of this Financial Statement. Give your best estimate if you do not know an actual amount.

Allowable deductions under Schedule III	Annual Amount
TOTAL ALLOWABLE DEDUCTIONS	

SCHEDULE 2: EXPENSES

INSTRUCTIONS: Provide information about your personal expenses. Use the monthly or yearly columns as appropriate. Complete only one column per item. Give your best estimate if you do not know an actual amount. If you expect any current expenses to change, indicate the expected new amounts in the "comments" column.

Item	Paid monthly	Paid yearly	Comments
Source deductions			
CPP contributions			
EI premiums			
Employee pension contributions			
Medical and dental insurance premiums (deducted at source)			
Income tax			
Housing			
Rent or mortgage			
Property taxes			
Homeowners/tenant insurance			
Condo fees			
Water, sewer and garbage			
House repairs, maintenance, yard care			
Heat, electricity			
Telephone , cable, internet			
Other (<i>specify</i>)			
Household expenses			
Food			
Meals outside the home			
General household supplies			
Hair care, toiletries, sundries			
Dry cleaning and laundry			
Furnishings and equipment			
Transportation			
Public transit, taxis			
Car insurance, registration and license			
Gas and oil			
Parking			

Item		Paid monthly	Paid yearly	Comments
	Car repairs and maintenance			
	Car loan payment			
Health (only include those expenses not covered by insurance)				
	Medical and dental premiums (not deducted at source)			
	Health care (physiotherapy , etc.)			
	Drugs, prescriptions			
	Dental care (including orthodontist)			
	Optical care (eyeglasses, contact lenses)			
	Other (<i>specify</i>)			
Personal				
	Clothing, footwear			
	Educational expenses (self)			
	Other (<i>specify</i>)			
Children				
	Clothing, footwear			
	Children's allowance, gifts			
	School fees, books and supplies			
	School activities (field trips, etc.)			
	Activities, lessons and supplies			
	Child care, babysitting, summer camps			
	Other (<i>specify</i>)			
Savings for the future				
	RRSP			
	RESP			
	Other (<i>specify</i>)			
Support payments (specify for whom, whether tax deductible, whether voluntary or pursuant to order)				
	Support being paid in this case			
	Support being paid in any other case			

Item		Paid monthly	Paid yearly	Comments
Debt payments (other than mortgage or car loan already listed above)				
Other				
	Life or term insurance premiums			
	Banking, legal, accounting			
	Church, charitable donations			
	Entertainment and recreation			
	Vacation			
	Alcohol, tobacco, marijuana			
	Other (<i>specify</i>)			
SUBTOTAL				
CALCULATION OF TOTAL ANNUAL EXPENSES				
a.	Total expenses paid monthly: _____ × 12:		_____	
b.	Plus total expenses paid annually:		_____	
c.	Equals total annual expenses:		_____	