

**Form 56A.27A**

(rule 56A.27)

In the Supreme Court of Newfoundland and Labrador  
Trial Division (General / Family)

Court No. \_\_\_\_\_  
Court File No. \_\_\_\_\_  
Central Divorce Registry No. \_\_\_\_\_ (if applicable)

BETWEEN: \_\_\_\_\_ APPLICANT

AND: \_\_\_\_\_ RESPONDENT

**Financial Statement**

I, (name) \_\_\_\_\_, of (address) \_\_\_\_\_,  
(city) \_\_\_\_\_, (province) \_\_\_\_\_,  
(postal code) \_\_\_\_\_, (telephone) \_\_\_\_\_ swear (or affirm) that:

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 the date of this Statement.

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

I anticipate the following changes in the information set out in this Financial Statement:  
(state the changes)

\_\_\_\_\_  
\_\_\_\_\_

3. Attached are the following:

- A. Employment Information & Disclosure
- B. Income Statement
- C. Expense Statement
- D. Adjustments to Annual Income for Child Support Purposes
- E. Special or Extraordinary Expenses
- F. Undue Hardship
- G. Income of Other Persons in Household

SWORN TO OR AFFIRMED at \_\_\_\_\_ in the Province of  
Newfoundland and Labrador this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Commissioner of Oaths/Justice of the Peace

\_\_\_\_\_  
Signature

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BETWEEN: \_\_\_\_\_ APPLICANT

AND: \_\_\_\_\_ RESPONDENT

**A – Employment Information & Disclosure**

1. I am (choose all that apply)

employed as (occupation) \_\_\_\_\_

(name and address of employer) \_\_\_\_\_

and paid

every 2 weeks

monthly

other (specify) \_\_\_\_\_

self-employed, carrying on business, professional practice or farming (name and address of business, practice or farm): \_\_\_\_\_

unemployed (date of last employment and last occupation): \_\_\_\_\_

a shareholder, director, or officer of a corporation, in which I have an interest (name and address of corporation): \_\_\_\_\_

a beneficiary under a trust (state trust settlement agreement): \_\_\_\_\_

a Registered Indian under the provisions of the *Indian Act* (Canada) and I am exempt from payment of taxes to the Canada Revenue Agency. My gross income in the last three years was:

Year: \_\_\_\_\_ Income: \$ \_\_\_\_\_

Year: \_\_\_\_\_ Income: \$ \_\_\_\_\_

Year: \_\_\_\_\_ Income: \$ \_\_\_\_\_

2. I have attached to or served with this form:

a copy of every income tax return filed by me for each of the 3 most recent taxation years, together with a copy of all material filed with the returns and a copy of every notice of assessment or reassessment issued to me for each of those years.

a statement from Canada Revenue Agency that I have not filed any income tax returns for the last 3 years.

a Canada Revenue Agency Consent in Form 56A.58A signed by me for the disclosure of my tax returns and assessments for the last 3 years.

**B – Annual Income\***

	Annual	Annual
1. Employment Income		\$
2. Commissions		\$
3. Other employment benefits (including taxable and non-taxable benefits)( <i>specify</i> )		\$
4. Pension income		\$
5. RRSP, RIF income		\$
6. EI benefits		\$
7. Interest, investment income		\$
8. Taxable dividends from taxable Canadian Corporations		\$
9. Taxable capital gains		\$
10. Partnership income	Gross \$	Net \$
11. Rental income	Gross \$	Net \$
12. Child support received	Total \$	Taxable \$
13. Spousal support received		\$
14. Workers Compensation		\$
15. Income support		\$
16. Net federal supplements		\$
17. Self-employment income		
Business	Gross \$	Net \$
Professional	Gross \$	Net \$
Commission	Gross \$	Net \$
Farming	Gross \$	Net \$
18. Other income ( <i>specify</i> )	Gross \$	Net \$
Total Annual Income		\$

**\* Complete this form:**

1. if a claim for child support is made and
  - the amount claimed differs from the table amount
  - there is, or a claim is made for, a shared or split parenting arrangement
  - there is a claim for special/extraordinary expenses
  - there is a claim for undue hardship
  - the payor's annual income is more than \$150,000
  - a child is 18 years of age or older
  - there is a claim against you for child support
2. if a claim for spousal, partner or parental support is claimed.

**C- Monthly Expenses \***

<b>Deductions from Employment</b>	<b>Personal</b>	<b>Health</b>
CPP \$	Hair care, toiletries \$	Medical, dental premiums (not deducted at source) \$
EI premiums \$	Clothing, footwear \$	Health care (therapy) \$
Pension \$	Entertainment \$	Drugs, prescriptions \$
Insurance \$	Alcohol/Tobacco \$	Dental care (i.e. orthodontics) \$
Income tax \$	Vacation \$	Optical care \$
	School fees, etc. \$	
<b>Housing</b>	Other ( <i>specify</i> ) \$	<b>Savings for Future</b>
Rent/Mortgage \$		RRSP \$
Insurance \$	<b>Children</b>	RESP \$
Condo fees \$	School fees, supplies \$	Other ( <i>specify</i> ) \$
Property taxes \$	School activities \$	
Water, sewer \$	Clothing, footwear \$	<b>Other</b>
Repairs, maintenance \$	Daycare, sitter \$	Support paid in this case \$
Heat, fuel \$	Allowances, gifts \$	Support paid in any other case \$
Electricity \$	Other ( <i>specify</i> ) \$	Banking, legal, accounting \$
Telephone \$		Church, charitable donations \$
Cable \$	<b>Transportation</b>	Life insurance premiums \$
Internet \$	Car payment \$	Newspapers, publications \$
Other ( <i>specify</i> ) \$	Insurance \$	Debts (other than mortgage) ( <i>specify</i> ) \$
	Licenses \$	Other ( <i>specify</i> ) \$
<b>Household Expenses</b>	Public transit, taxis \$	
Groceries, household supplies \$	Gas, oil \$	
Meals outside home \$	Maintenance \$	
Dry cleaning, laundry \$	Parking \$	
Furnishings \$	Other ( <i>specify</i> ) \$	
Repairs, maintenance \$		
Other ( <i>specify</i> ) \$		<b>Total Monthly Expenses</b>

\* Do not complete this form if the only support claimed is the basic table amount of child support.

**D – Adjustments to Annual Income for Child Support Purposes  
 (Basic Child Support and Special Expenses)**

1. Annual Income to Determine Basic Child Support

A. Total Annual Income (from Section B of this Form) \$ \_\_\_\_\_

B. Replacements in income

	<b>Annual</b>
Replace taxable amount of dividends from Canadian corporations with the actual amount of dividends. Insert net amount added to Income	\$
Replace taxable capital gains with the actual amount of capital gains realized in excess of the actual capital losses. Insert net amount added to income	
<b>Adjusted Income</b> (Total Annual Income plus replacements)	\$

C. Deductions from income

	<b>Annual</b>
Union, professional, association or like dues	\$
Other employment expenses ( <i>specify</i> )	
Taxable amount of child support received	
Spousal support received from the other party	
Income support received for other members of the family	
Actual amount of business investment losses	
Carrying charges, interest expenses deductible per the <i>Income Tax Act</i> (Canada)	
Prior period earnings included in self-employment income, net of reserves	
Portion of partnership or sole proprietorship properly required for capitalization	
<b>Total Deductions to Adjusted Income</b>	\$

D. Additions to income:

	Annual
Payments to non-arms length persons	\$
Allowable capital cost allowance with respect to real property	
Value of exercised stock options in Canadian controlled private corporations	
<b>Total Additions to Adjusted Annual Income</b>	<b>\$</b>

**Total Adjusted Annual Income for Child Support (Basic)** \$ \_\_\_\_\_

### E – Special or Extraordinary Expenses

*Complete this Part only if you claim special or extraordinary expenses as part of a child support claim. Refer to section 7 of the **Federal or Provincial Child Support Guidelines**.*

1. I am claiming an amount to cover special or extraordinary expenses for one or more of the following reasons: *(Indicate which of the following you are claiming and complete the Table below)*

- child care expenses incurred as a result of my employment, illness, disability, education or training for employment;
- that portion of the medical and dental insurance premiums attributable to child;
- health-related expenses that exceed insurance reimbursement by at least \$100 annually per illness or event, including orthodontic treatment, professional counselling provided by a psychologist, social worker, psychiatrist or any other person, physiotherapy, occupational therapy, speech therapy and prescription drugs, hearing aids, glasses and contact lenses;
- extraordinary expenses for primary or secondary school or for any education programs that meet the child’s particular needs;
- expenses for post-secondary education;
- extraordinary expenses for extracurricular activities.

Child’s Name	Details of Expense	Total Amount (indicate yearly or monthly)	Contributions/ Reimbursements*

*\*Indicate any reimbursement or contribution made by the child, by insurance coverage, etc.*

2.  Receipts or other documentation which show the amount of the expenses I am claiming for each child are attached to this financial statement.
- OR**
- I cannot obtain receipts or other documentation to show the amount of the expense I am claiming because: *(provide details)* \_\_\_\_\_
3.  I am eligible to claim or I receive the following subsidies, benefits or income tax deductions or credits relating to the above expenses: *(provide details)*
- \_\_\_\_\_

### F- Undue Hardship

*Complete this Part only if you claim a different amount of child support on the basis of undue hardship*

*Refer to Section 10 of the **Federal or Provincial Child Support Guidelines.***

*(Indicate which of the following you are claiming.)*

- Responsibility for unusually high level of debts reasonably incurred to support the family prior to the separation or to earn a living:

Owed to	Purpose	Date incurred	Terms of debt	Annual amount

- Unusually high expenses for exercising access to a child:

Details of expense	Annual amount

- Legal duty under a judgment, order or written separation agreement to support another person. *(complete table below)*
- Legal duty to support a child, other than a child for whom support is claimed in this application, who is under the age of 18 or at or above the age of 18 but unable to support himself or herself because of illness, disability or other cause. *(complete table below)*
- Legal duty to support a person who is unable to support himself or herself because of illness or disability. *(complete table below)*

*Attach a copy of any judgment, order or written agreement under which the legal duty arises*

Name of person	Relationship	Nature of duty	Annual amount

- Other undue hardship circumstances:

Details	Annual amount

**G –Income of Other Persons in Household**

Complete this Part if either party is making a claim for a different amount of child support on the basis of undue hardship

The following are the names, occupations or sources of income, annual incomes and amount of federal and provincial taxes payable thereon, of

- (a) any person who has a legal duty to support me or whom I have a legal duty to support;
- (b) any person who shares living expenses with me or from whom I otherwise receive an economic benefit as a result of living with that person, and
- (c) any child whom I or the person described in paragraph (a) or (b) has a legal duty to support.

Other person’s name	Occupation or source of income	Annual income*	Taxes paid

**\*Where the information on which to base the income determination is not provided, the court may impute income in the amount it considers appropriate.**

**You must also file current income tax returns, notices of assessment and proof of year to date earnings for every income-earner in the household.**