

**APPENDIX OF FORMS
FORM 72J**

**FINANCIAL STATEMENT
(FORM 72J)**

(Court, Court File Number, Style of Proceeding)

**FINANCIAL STATEMENT
(FORM 72J)**

Financial statement of: _____

I hereby make oath (or solemn affirmation) and say that:

1. The details of my financial situation are herein accurately set out, to the best of my knowledge, information and belief.

Please note:

- you must complete A if the matter before the court includes a request for child support
- you must complete B.1 where there is a request for support for a dependant other than a child, or where a child support matter involves income of the paying parent over \$150,000, a shared custody arrangement or a child over the age of majority
- you must complete B.2 if you complete B.1 and anticipate that your financial situation is going to change
- you must complete C
- you must attach the relevant appendices (calculation pages)
- you must attach a copy of your most recent income tax return and any other information required by legislation or regulation

A. FOR CHILD SUPPORT GUIDELINES CALCULATION

Total annual income (see Appendix I, attached)		Annual net cost of special expenses (see Appendix III, attached)	
Total adjustments for child support (see Appendix II, attached)			
Income for calculation of child support (Subtract adjustments from total income)			

B. OTHER SUPPORT

B.1		B.2	
Monthly income (see Appendix I, attached)		Monthly income (see Appendix I, attached)	
Monthly budget (actual) (see Appendix IV, attached)		Monthly budget (proposed) (see Appendix V, attached)	
Difference (Subtract expenses from income)		Difference (Subtract expenses from income)	

C. PROPERTY AND DEBTS

	Total value	Value of my share
Total Property (see Appendix VI, attached)		
Total Debts (see Appendix VII, attached)		
Difference (Subtract debts from assets)		

2. The name and address of my current employer are _____
_____.

3. I do not anticipate any material change in my financial situation. *(If changes are anticipated, describe them below.)*

4. *(If either spouse is making a claim under subsection 42(1) of the Marital Property Act, include the following:)*

PARTICULARS OF CONTRIBUTION TO PROPERTY

The particulars of my contribution to the property or properties in question are accurately set out below to the best of my knowledge, information and belief. *(List the properties in question by a description, sufficient to identify them and show the details of your contribution to each.)*

5. Except as disclosed in subparagraph (viii) of Appendix VI, I have not transferred any property, whether real or personal, whether by gift, sale, release, redemption or in any other manner, to any person for less than its fair market value at the time of such transfer.

Sworn, etc.

Appendix I CALCULATION OF TOTAL ANNUAL INCOME

Please Note:

- when completing this Appendix include only the income of the person completing the form
- include all sources of income used to calculate total income (line 150) on the T1 General income tax return, whether taxable or not
- for each amount, complete the most appropriate column, **complete only one column per item**. For example: if you are paid for your job every two weeks, place your gross income for the two weeks in the biweekly column; if you also receive rental income once a month, place that amount in the monthly column. Total each column, then do the calculation below to convert each amount to an annual amount.

Income Source	Received weekly	Received biweekly	Received monthly	Received annually
Employment income				
Other employment income ¹				
Pensions				
Employment insurance benefits				
Allowances or support from others ²				
Workers compensation benefits				
Social Assistance				
Interest and other Investment Income				
Rental income				
RRSP income				
Taxable amount of dividends from taxable Canadian Corporations				
Other income ³ (specify) _____				
Net Business income				
Net Professional income				
Net Commission income				
Net Fishing income				
Net Farming income				
Net federal supplements				
Subtotals	\$ _____	\$ _____	\$ _____	\$ _____

¹ Income not reported with T4's – this includes tips, directors fees, foreign employment income in Canadian dollars and royalties.

² Include spousal support and child support received as income. These amounts may be deducted later.

³ Include such items as scholarships, fellowships, bursaries, study grants, artists' project grants, lump sum payments, severance pay, death benefits (other than CPP), taxable payments of RESP, training allowances, amounts from a trust shown on a T3, plus anything else that is taxable income and not reported elsewhere.

(Convert subtotals to annual amounts)

Weekly subtotal	\$ _____ × 52 =	\$ _____	yearly (a)
Biweekly subtotal	\$ _____ × 26 =	+ \$ _____	yearly (b)
Monthly subtotal	\$ _____ × 12 =	+ \$ _____	yearly (c)
Yearly subtotal		+ \$ _____	yearly (d)
TOTAL ANNUAL INCOME (add lines a, b, c & d) = \$ _____ (e)			

Appendix II ADJUSTMENTS TO INCOME FOR CHILD SUPPORT

Please Note:

- for each amount, complete the most appropriate column, **complete only one column per item**
- complete this Appendix if child support is requested in this case
- see Schedule III of the applicable child support guidelines for details on adjustments

Deductions

Item	weekly	biweekly	monthly	yearly
Employment expenses				
- Union dues				
- Professional dues				
- Other ¹ (specify) _____				
Child support received and included in income in Appendix I				
Support for a dependant other than a child received from the other parent and included in income in Appendix I				
Social assistance received by parent for other members of the household				
Difference between taxable and actual dividends from taxable Canadian corporations				
Business investment losses				
Allowable carrying charges				
Other (specify) ² _____				
Subtotal				

¹ See section 1 (employment expenses) of Schedule III of the applicable child support guidelines.

² See sections 10 (additional amount re: self-employment income), and 11 (capital cost allowance for real property), of Schedule III of the applicable child support guidelines.

(Convert subtotals to annual amounts)

Weekly subtotal	\$ _____ × 52 =	\$ _____ yearly (a)
Biweekly subtotal	\$ _____ × 26 =	+ \$ _____ yearly (b)
Monthly subtotal	\$ _____ × 12 =	+ \$ _____ yearly (c)
Yearly subtotal		+ \$ _____ yearly (d)
TOTAL ANNUAL DEDUCTIONS (add lines a, b, c & d) = \$ _____ (e)		

Additions

Item	weekly	biweekly	monthly	yearly
Difference between actual and taxable capital gains				
Other (specify) ³ _____				
Subtotal				

(Convert subtotals to annual amounts)

Weekly subtotal	\$ _____ × 52 =	\$ _____ yearly (f)
Biweekly subtotal	\$ _____ × 26 =	+ \$ _____ yearly (g)
Monthly subtotal	\$ _____ × 12 =	+ \$ _____ yearly (h)
Yearly subtotal		+ \$ _____ yearly (i)
TOTAL ANNUAL ADDITIONS (add subtotals) = \$ _____ (j)		

Total annual additions (line e)	
Total annual deductions (line j)	
Total adjustments (subtract j from e)	(k)

³ See sections 9 (net self-employment income), and 13 (employee stock options with a Canadian-controlled private corporation) of Schedule III of the applicable child support guidelines.

Appendix III SPECIAL EXPENSES

- complete if you are claiming a portion of special expenses from the other parent
- for each expense, show the amount net of any tax deductions, subsidies or contributions from the child or other source

Expense claimed	Net cost per year
Child care	
Medical & dental insurance premiums	
Health related expenses	
Extraordinary primary or secondary school costs	
Post secondary education	
Extraordinary extracurricular activities	
Total	

Appendix IV CALCULATION OF ACTUAL MONTHLY EXPENSES

Please Note:

- complete this Appendix if you are applying for support for a dependant other than a child
- show actual expenses where possible, otherwise give estimates
- complete only the items for which you have an expense
- use weekly, biweekly, monthly or yearly columns as appropriate, **complete only one column per item**

Actual budget

Item	Paid weekly	Paid biweekly	Paid monthly	Paid yearly
Housing				
Rent				
Mortgage				
Property tax				
Property insurance				
Electricity				
Heating (other than electric)				
Water				
Repairs and Maintenance				
Household				
Food				
Clothing				
Laundry & Dry cleaning				
Telephone				

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Item	Paid weekly	Paid biweekly	Paid monthly	Paid yearly
Cable TV				
Other (specify) _____				
Employment Deductions				
Union or professional dues				
Employment insurance premiums				
Pension contributions				
Income tax				
Transportation				
Auto insurance				
Licence and registration				
Gas & oil				
Parking				
Auto servicing				
Public transit and taxis				
Debt payments				
Credit card payments				
Bank loan payments				
Car payment				
Other				
Life insurance				
Medicine				
Health insurance				
Support for others				
Children's allowances				
Educational expenses				
Babysitting and daycare				
Children's extracurricular activities				
Gifts				
Vacation				
Entertainment & recreation				
Other (specify) _____				
Subtotals				

(Convert subtotals to monthly amounts)

Weekly subtotal	\$ _____	× 4.33 =	\$ _____	monthly (a)
Biweekly subtotal	\$ _____	× 2.16 =	+ \$ _____	monthly (b)
Monthly subtotal			+ \$ _____	monthly (c)
Yearly subtotal	\$ _____	÷ 12 =	+ \$ _____	monthly (d)
TOTAL MONTHLY EXPENSES (add lines a, b, c & d) = \$ _____ (e)				

Appendix V CALCULATION OF PROPOSED MONTHLY EXPENSES

Please Note:

- complete this Appendix only if you anticipate that your expenses will be greater than those shown in your Actual Budget in Appendix IV after your court appearance
- show actual expenses where possible, otherwise give estimates
- complete only the items for which you have an expense
- use weekly, biweekly, monthly or yearly columns as appropriate, **complete only one column per item**

Proposed budget

Item	Paid weekly	Paid biweekly	Paid monthly	Paid yearly
Housing				
Rent				
Mortgage				
Property tax				
Property insurance				
Electricity				
Heating (other than electric)				
Water				
Repairs and Maintenance				
Household				
Food				
Clothing				
Laundry & Dry cleaning				
Telephone				
Cable TV				
Other (specify)_____				
Employment Deductions				
Union or professional dues				
Employment insurance premiums				
Pension contributions				
Income tax				
Transportation				
Auto insurance				
Licence and registration				
Gas & oil				
Parking				
Auto servicing				
Public transit and taxis				
Debt payments				
Credit card payments				

Item	Paid weekly	Paid biweekly	Paid monthly	Paid yearly
Bank loan payments				
Car payment				
Other				
Life insurance				
Medicine				
Health insurance				
Support for others				
Children's allowances				
Educational expenses				
Babysitting and daycare				
Children's extracurricular activities				
Gifts				
Vacation				
Entertainment & recreation				
Other (specify) _____				
Subtotals				

(Convert subtotals to monthly amounts)

Weekly subtotal	\$ _____	× 4.33 =	\$ _____	monthly (a)
Biweekly subtotal	\$ _____	× 2.16 =	+ \$ _____	monthly (b)
Monthly subtotal			+ \$ _____	monthly (c)
Yearly subtotal	\$ _____	÷ 12 =	+ \$ _____	monthly (d)
TOTAL MONTHLY EXPENSES (add lines a, b, c & d) = \$ _____ (e)				

Appendix VI PROPERTY

(List all property that you own or the ownership of which you share with someone else. Where ownership is shared, name other owner or owners.)

(i) Land: (Include leases, options and mortgages. Do not deduct encumbrances or costs of disposition from values.)

Type of Property	Location	Estimated Current Market Value	Value of My Interest
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
TOTALS (a)		\$ _____	\$ _____

(ii) Household and personal property:

Type of Property	Estimated Current Market Value	Value of My Interest
Furniture	\$ _____	\$ _____
Appliances	\$ _____	\$ _____
Household Effects	\$ _____	\$ _____
Clothing	\$ _____	\$ _____
Jewellery	\$ _____	\$ _____
Motor Vehicles	\$ _____	\$ _____
Make and Model _____		
Year _____		
Boats, snowmobiles or other vehicles	\$ _____	\$ _____
Other (specify)	\$ _____	\$ _____
TOTALS (b)		\$ _____

(iii) Savings and Pensions:

Type of Property	Value	Value of My Interest
Cash	\$ _____	\$ _____
Bank Accounts	\$ _____	\$ _____
Canada Pension Funds	\$ _____	\$ _____
Other Pension Funds	\$ _____	\$ _____
R.R.S.P.'s	\$ _____	\$ _____
Deposit Receipts	\$ _____	\$ _____
Other (specify)	\$ _____	\$ _____
TOTALS (c)	\$ _____	\$ _____

(iv) Securities: *(List stocks, bonds and other.)*

Type of Property	Estimated Current Market Value	Value of My Interest
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
TOTALS (d)	\$ _____	\$ _____

(v) Life Insurance: *(List policies and cash surrender values.)*

Description of Policy	Cash Surrender Value	Value of My Interest
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
TOTALS (e)	\$ _____	\$ _____

(vi) Accounts Receivable: *(Give particulars of all business or personal debts owing to you.)*

Particulars	Value	Value of My Interest
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
TOTALS (f)	\$ _____	\$ _____

(vii) Business Interests: *(Show any interest in unincorporated businesses and any interest in incorporated businesses not shown above under securities.)*

Business Interest	Estimated Current Market Value	Value of My Interest
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
TOTALS (g)	\$ _____	\$ _____

(viii) Property transferred since separation for less than fair market value:

Description of Property	Estimated Market Value at Time of Transfer	Consideration Received at Time of Transfer
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
TOTALS (h)	\$ _____	\$ _____

Particulars of non-cash consideration received on transfer of property noted above are as follows:

(ix) Other Property: *(List all property not shown above.)*

Description of Property	Estimated Current Market Value	Value of My Interest
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
TOTALS (i)	\$ _____	\$ _____

TOTALS
(a) to (i)

\$ _____ (j)
(Total Value
of Property)

\$ _____ (k)
(Total Value of My
Interest in Property)

Appendix VII DEBTS

(Give particulars and amounts owing on debts and liabilities, whether arising from personal or business dealings, including mortgages, other encumbrances and charges on property, loans, charge accounts, credit cards and other debts and include contingent liabilities such as guarantees.)

Type of Debt	Amount Owing	Amount of My Share of Debts
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
TOTALS	\$ _____ (a) (Total Debts)	\$ _____ (b) (Total of My Share of Debts)

85-5; O.C. 87-380 (1987-05-14); O.C. 95-635 (1995-06-08); O.C. 97-640 (1997-07-23)