

The Financial Statement (Form 11) is the biggest form in your application package. Parts of it look like an income tax return. Other parts are included because they are normal in most family law applications.

In your case, the respondent lives in a 'reciprocating jurisdiction'. The court where the respondent lives will make your support order. When you fill out Form 11 and all the other forms you need, it is as if you are in court too. Your information is 'under oath', and is evidence. You can help the court by giving it all the information it needs to make a decision.

Who needs to fill out Form 11?

To start with, when the child support guidelines are used (and the courts *must* use them), the amount of support is calculated using the income of the person who pays. But, as you know from reading the ISO Guides which go with the other forms, there are times when a person asks the court for a different kind of order. The short answer is:

If you are (or hope to be) receiving support

If your *only* claim is for child support at the 'table amount', and you filled out Form 5, but not any of Forms 7, 8, 10, 12, or 13, you do not have to fill out Form 11 at all. **But if you have asked for:**

- an amount different than the 'table amount'
- special expenses
- support for yourself
- support for any child over the 'age of majority'
- support for a child in a split or shared custody arrangement
- a non-table amount due to an undue hardship claim
- a non-table amount due to the respondent's high income
- a change to the order you have now

then you must fill out Form 11.

There is another reason for filling out Form 11 too. If you think the respondent will or might disagree with your application, filling out Form 11 now will save you a lot of time later. Here's a simple example:

Nicky makes an application for support for the two children. The child support guidelines table amount

will be fine with her, based on Rocky's income, so she doesn't include Form 11. Rocky goes to court and hands in a claim of undue hardship, asking the court to make a non-table support order. The court (in another province, far away) adjourns the case to another day, 6 months away.

The court officials send a notice and request for financial information back to New Brunswick, and Nicky then fills out Form 11, plus a document called a Statutory Declaration. That information goes back to the reciprocating jurisdiction. In the end, the court made the support order based on the 'table amount', but Nicky and the kids had to wait for many months. She knows that Rocky had the right to make his undue hardship claim, but didn't expect it. She wished she'd included the Financial Statement right from the beginning.

So, if you are making any of the claims marked with the check boxes, you need to fill out Form 11. If you are making a plain, simple claim under the child support guidelines, taking the time to fill out Form 11 now may be in your best interests. This ISO Guide can tell you when you *must* fill out Form 11. For other situations, the choice is up to you.

If you are the person paying support

The tables for the child support guidelines are based on the income of the person who pays support. If you are that person, and you are making any kind of application for an order, you must fill in a Form 11.

Filling out the Financial Statement

This is a big form, but it is divided into 7 separate sections. Make sure you have a 'working' copy of the form to use, and set aside your 'good' copy. You will have documents to get, and tasks to do. Take your time. You are putting together important evidence for a court. Make notes of things you need to do on your 'working' copy, on a separate piece of paper, or on the Worksheet at the end of this Guide. As you finish a task, or get information or a document, check it off.

Keep any documents with your 'good' copy. Begin by filling in your name, and checking whether you

are the claimant/applicant or the respondent. Do not fill in the blank in question 1 yet. You will take that number from Line 50 on page 3. In question 2 check off all sources of income in the box below question 2. If any or all of your income is not subject to income tax, check the box in question 3, and provide the details in the space provided. Attach a separate sheet if necessary.

Part 1 - Sources of Income

The court will want to know how much you expect to earn this calendar year. If you have recently completed an income tax return and your financial information is more or less the same, you may wish to copy the information from your most recent return. If your income varies from year to year, you may need to fill in the average of the last three tax returns' appropriate lines.

Example:

Ronda sells snowmobiles and her income depends entirely on the commissions she earns. Her earnings vary greatly from year to year, depending on snow conditions. Her income tax returns show that her Total Income (from line 24) for the past three years was \$57,500 for 2000 (a great snow year), \$43,000 for 2001 (an average snow year) and \$22,500 for 2002 (a drought year). Ronda would fill in the average of these three figures here, being \$41,000.

If your income has changed you will need to complete Part 1 based on your present income. Either way, you will also need to attach your tax returns and notices of assessment or reassessment for the past 3 years (See Part 7).

Part 2 - Child Support Guidelines Table Amount

Follow the directions on Lines 47 to 49 of the form to calculate your annual income (Line 50). Write this amount in the blank in question 1 on the first page of Form 11.

Follow the directions on Lines 51 to 53 of the form to calculate your annual income for special or extraordinary expenses (Line 54). The court will need this number if either you or the other party is making a claim for special expenses.

Part 3 - Expenses

First, list the people in your household, other than yourself, who these expenses are for. You will write down the names of the members of your household

on the lines at the top of the page. If you share expenses with another person you will only show the amount of the expenses that you pay.

Example:

Wade lives with his two children, Laurie and Gordon, his mom and his brother, Kohl. Wade supports the children and helps support his mom by paying for her clothing and personal items. Kohl owns the house they live in. Wade makes half the mortgage payments, and two-thirds of the utility payments. Wade also has a daughter, Sharon, from a previous relationship. She is on her own, and going to university. Wade has verbally agreed to pay her tuition fees.

Wade will list Laurie and Gordon and his mother in the space at the beginning of Part 3 as members of his household. He will not list Kohl or Sharon. When he fills out Lines 70 to 78, he will only show the amount of these expenses that he pays (not Kohl's share). When he fills out Lines 91 to 100 he will include the amounts he spends on his mother as well as himself.

Include all of your expenses as a monthly amount even if you only pay for something once a year. In our example, Wade pays his car insurance and license fees annually, so he will divide the amount he pays for a full year by 12 and put the number on Line 97.

It is important that you be as accurate as possible in completing this form. You know exactly how much your rent or mortgage payment is each month, and you have records of what you spend for utilities, insurance, childcare, school fees, lessons and many other things. Where it is *impossible* to give an exact amount, make realistic estimates, and mark it as 'est', so the court will know that it is your best guess.

If you pay support for persons NOT included in this application, show that amount on line 120. Show details of this support in the space provided in the note at the top of the table. In our example, Wade would write Sharon's name in the blank and check the box that says he pays voluntarily. He will divide the amount of tuition he pays annually by 12 and write that number on line 120. If he is able to claim the tuition fees as a deduction on his income tax, he will check the yes box.

Part 4 - Other Child Support and Benefits

Fill this in only if you are making a claim for:

- An amount different than the child support guidelines table amount. You will have already filled out Form 7 or Form 9; or
- Support for a child over the age of majority. You will have already completed either Form 7 or Form 9, and you will need to complete a Form 12 for each child over the age of majority.

In order to make its decision for these claims, the court needs a little more financial information from you.

If you receive child support for a child or children who are NOT mentioned in this application, check box A and fill in the details. In our example, if Sharon was living with Wade and her mother was paying Wade child support, Wade would add these details here.

The court also needs to know if you receive any non-taxable benefits. This is something of value that your employer gives you but you don't pay tax on, such as use of a vehicle, subsidized childcare, or room and board. You may have to estimate the value of these benefits.

Part 5 - Household Income

You only need to complete Part 5 if:

- you are claiming support for yourself. You will have already completed Form 10; or
- your child support application contains an undue hardship claim. You will have already filled out either Form 7 or Form 9; or
- you believe that the respondent may make an undue hardship claim.

To make its decision in these situations the court needs information about the finances of any other people living with you and sharing household responsibilities.

In our example, this would include Kohl and Wade's mother. If you have remarried, or are living with one or more people who share expenses and household responsibilities, you will need to complete Part 5.

Part 6 - Assets and Debts

Your financial situation involves more than just your income and expenses, so the court may also want information about your assets and debts, especially

in situations where there is a claim for spousal support or an undue hardship claim.

Part 7 - Documents Attached To This Financial Statement

You must attach copies of your three most recent tax returns, including all of the documents that were attached to your return, and copies of the tax notice of assessment or reassessment for those years.

Read the remaining items in Part 7 carefully and check any statements that apply to you. Locate, photocopy and attach the document or documents requested for the item that you check off.

Form 11 is part of your evidence. You will check whether you are the claimant/applicant or the respondent and sign in the blank provided at the bottom of the form when you swear/affirm your documents.

Worksheet

Document / To Do	Done

The content of this ISO Guide is for general information only – it is not legal advice. You may wish to talk to a lawyer for assistance in making your application, or responding to one.