

# Instructions

## Providing Financial Disclosure

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### Before You Begin:

- You are completing these forms for one of the following reasons:
  - You want to make an application that deals with child support;
  - You have been served with an application that deals with child support;
  - You want to file a Notice to Disclose;
  - You have been served with a Notice to Disclose;
  - You have been served with a Request for Financial Information (in a Queen's Bench action).
- It is important to know why you are providing the disclosure as the Schedule that you will choose depends on the reason.
- A glossary of some of the terms used is at the end of these instructions.

**Tip:**

If you have been served with a court application, you have 30 days to file and serve the required disclosure. You will not be allowed to file your response Affidavit or Statement without your disclosure. If your court date is less than 30 days from when you were served, you can ask to have your court date adjourned. Talk to us about how to do that.

### Step 1: Find out which Financial Disclosure Schedule to use

- Use the chart on the next page to choose the Financial Disclosure Schedule

**Tip:**

Have you filed a Statement of Finances with Maintenance Enforcement? That form is **not** filed with the Court and **does not satisfy the requirement** to file a Disclosure Statement and proper Schedule.

If you are only filing a Notice to Disclose, or have been served only with a Notice to Disclose, you do not have to file the Disclosure Statement with the court, but you do have to give all of the financial information to the other party. However, we recommend that you **do file** the Disclosure Statement with the court, so the information is there if needed.

Reason	Schedule to use
<b>I want to file...</b>	
an application under the <i>Divorce Act</i> that deals with child support (either an application for child support or an application to change child support)	Schedule 1
an application under the <i>Family Law Act</i> that deals with child support (either an application for child support or an application to change child support)	Schedule 2
a Notice to Disclose	Schedule 3
both a Notice to Disclose and an application that deals with child support (doesn't matter if under <i>Divorce Act</i> or <i>Family Law Act</i> )	Schedule 3
<p>an application that deals with child support or a Notice to Disclose <b>and:</b></p> <ul style="list-style-type: none"> <li>• I am the recipient of the child support;</li> <li>• I am asking only for the table amount of support (no section 7 – special expenses);</li> <li>• Custody is not shared or split;</li> <li>• Neither of us has raised the issue of undue hardship; <b>and</b></li> <li>• I have not filed a Notice to Disclose.</li> </ul>	No Schedule required
<b>I have been served with...</b>	
an Application and Affidavit asking for child support or to change child support under the <i>Divorce Act</i> . (Usually the court file number will start with 48)	Schedule 1
a Claim and Statement, asking for child support or to change child support under the <i>Family Law Act</i> . (Usually the court file number will start with FL)	Schedule 2
a Notice to Disclose	Schedule 3
both a Notice to Disclose and an application that deals with child support (doesn't matter if under <i>Divorce Act</i> or <i>Family Law Act</i> ).	Schedule 3
a Request for Financial Disclosure	Schedule 4
<p>an application to change child support <b>and:</b></p> <ul style="list-style-type: none"> <li>• I am the recipient of the child support;</li> <li>• I will not be asking for section 7 – special expenses;</li> <li>• Custody is not shared or split;</li> <li>• Neither of us has raised the issue of undue hardship; <b>and</b></li> <li>• I have not been served with a Notice to Disclose.</li> </ul>	No Schedule required
<b>I have filed my disclosure with the court less than 3 years ago...</b>	Either the schedule listed above or Schedule 5, whichever works better for you.

## **Step 2: Understand which documents you need to collect**

- Read over the Schedule carefully to see what documents you need to file.
- Some of the items in the Schedule may already have an “X” in the checkbox. Those items must be provided. The other items are to be provided only if they apply to you or to your application.
- If you have been served with a Notice to Disclose, read that document to see what the other party is asking you to provide. You may not have to provide all of the documents in Schedule 3.

## **Step 3: Gather up the paperwork**

- It may take you some time to collect the information. Start right away!
  - You must provide both your **complete** income tax return and your Notice of Assessment (or Reassessment) for each year (see the Glossary if you are not sure what these are).
  - If you are an employee, check your paystubs to see if they show “year to date” amounts. If not, you must ask your employer for a letter that gives the information that the Schedule asks for.
  - If you receive income from sources such as EI, income assistance, WCB, etc. and you don’t have any proof of the amounts you receive, you must ask for a letter stating how much has been paid to you by that source this year. Your bank statements are **not** proof of those amounts.
  - If you have a business, you may have to have your accountant help you.
  - If you must provide bank statements and cancelled cheques, contact your banks. It may take some time for them to give you those copies, and there may be a fee.
  - If you have investments, you may need to contact your investment company to get the information you must provide.
- If the form says “or”, you provide one item or the other. If the forms says “and”, then you provide all of the items.
- If the schedule asks for a list, that means you can write up the list yourself and attach it.
- But when the Schedule asks for a “Sworn list of income, assets and liabilities”, we recommend that you use the one with these instructions.
- If the Schedule asks for a Budget of Expenses (for spousal support), you can write up the budget yourself, or use the one included with the spousal support application package.

**Tips:**

If your tax preparer has only given you a one page "Tax Summary", then go back to them and ask for a printout of the full return.

If you have lost your tax return or your Notice of Assessment, here is how you can get replacement copies:

- Gather up any tax documents that you do have, and have your Social Insurance number handy.
- Call Canada Revenue Agency Information line at 1-800-959-8281
- Listen to the menu and choose the number to get a "Remittance Voucher or Income and Deductions Printout"
- The person who answers will ask for your Social Insurance Number and will ask questions about your tax documents to make sure that you are who you say you are.
- Ask them to send you:
  - Income and deductions printout
  - Notices of Assessment and/or Reassessments for the past 3 years (and further back if you want to deal with support further back than 3 years)
- The documents will be mailed to you.
- OR Go to <http://www.cra-arc.gc.ca/menu-eng.html> and search "My Account" to set up a personal PIN that will allow you to register and access your tax account online. You can then print out the information that you need. Please note that the Canada Revenue Agency will send your PIN to you by regular mail.

**Step 4: Organize the information**

- Decide which documents are needed for which item.
- In some cases (e.g. your tax returns) keep the originals and make copies to give to the court.

**Tips:**

If any of your documents are smaller than regular paper size, tape them to a letter sized piece of blank paper. For example, pay stubs are usually smaller than regular paper size, so will have to be taped to a piece of paper.

Make sure all of your documents are dark enough to be easily read and for the photocopies to be easily read. If any of your documents are too light, make darker copies and attach those.

Group your documents based on the list in the Schedule – for example, all of your tax returns will be in one group, all of your credit card statements will be in another group.

Organize each group of documents in date order.

## Step 5: Fill in the forms

- Check off the box in the Disclosure Statement for the Schedule you want to attach. The Schedules do not appear until you check a box.
- Fill in the Schedule by checking off any of the boxes that apply to you and filling in the blanks.
- Then fill in the Rest of the Disclosure Statement:
  - Fill in your court file number, court location and parties' names.
  - Fill in your complete address by "Address for Service and Contact Information of Party Filing this Document"
  - Fill in the blanks in the body of the form.
  - In #1, check off (b) if any of those facts applies to you. Otherwise, check off (a).
  - Complete #2 only if you have filed financial disclosure in the last 3 years.
  - Complete 3 by checking off which Schedule you are providing.
  - Complete #4 by writing in the total gross income you expect to earn this calendar year, then writing in your source of income right now (e.g. employment, E.I., self-employment, etc.)
- If it applies to you, fill in the Statement of Income, Assets and Liabilities.

### **Tip:**

If the information you are providing is different from what it listed on the Schedule, change the form to show what it is that you are providing. Explain why you have not provided what is asked for.

## Step 6: Put your Disclosure Statement Package together

We recommend that you buy a set of index dividers from an office supply store to put between each group of documents. Label those, "Tax Returns", "Notices of Assessment", "Pay Stubs", etc. to make it easy for you and the judge to find the document needed.

- Put the package together like this:
  - Completed Disclosure Statement
  - Schedule
  - Your tax returns for the last 3 years
  - Your Notices of Assessment (or Reassessment) for the past 3 years
  - Your last 3 pay stubs, if that applies to you.
  - And so on until you have attached all of your documents
  - The last document will be the "Statement of Income, Assets and Liabilities" form, if that applies to you.

## Step 7: Have the Disclosure Statement sworn

- Take the complete package to a Commissioner for Oaths, Notary Public or Justice of the Peace to have it sworn.
- The documents attached to the Disclosure Statement do not need to be marked as Exhibits.

***Tips:***

Remember that the "Sworn Itemized List of Income, Assets and Liabilities" is also sworn. Do this first, before you have the Disclosure Statement Sworn.

Staff at the court house or at the Resolution Services offices can swear the package for you.

**DO NOT MAKE COPIES until after you have your Disclosure Statement sworn.**

**Step 8: Copy and file the Disclosure Statement**

- Make 2 copies of the complete package.
- Staple the entire package together.

***Tips:***

If it is too big to be stapled, consider putting each copy in a 3 ring binder.

If you are also filing other documents (e.g. a court application, a Notice to Disclose, or documents responding to an application) you should file and serve those at the same time as your Disclosure Statement.

- Bring all 3 copies to the Court of Queen's Bench filing counter to be filed. They will keep the original, and stamp your copies with their filed stamp.

**Step 9: Serve the Disclosure Statement**

- Serve one copy of the complete Disclosure Statement, and all attachments, to the other party. You may do this by handing the package to them or by sending it by recorded mail.
- Complete an Affidavit of Service.
- See our booklet "Making a Court Application" for more information about how to serve court forms.

## **Glossary**

<b>Arms-length</b>	In business, someone to whom the business owner has a close relationship. The court looks closely at payments of salary or benefits to those at arms-length, as there is a chance that they may be paid more than the business would pay a stranger for the same service.
<b>Disclosure</b>	Giving copies of documents that will be needed by the court to make a decision
<b>Financial Statement</b>	This contains at least two documents – a listing of the business’s assets and debts as of a specific date, and a listing of the business’s income and expenses for a period of time – usually a year.
<b>Notice of Assessment (and Reassessment)</b>	The form that Canada Revenue Agency sends back to you after you file your tax return. It is usually 2 – 3 pages, and lists your income and deductions. Canada Revenue Agency does a quick review of your tax return and sends you the Notice of Assessment. They then check it more carefully, and if they find a mistake, they will send a Notice of Reassessment, with the corrected amounts.
<b>Notice to Disclose</b>	A Queen's Bench form that asks for financial information from the other party. The form has checkboxes, and you can check off which information you want to receive.
<b>Remuneration</b>	The amount that you are paid, – the gross amount, before taxes and other deductions. This may be an annual amount, a monthly amount or an hourly amount.
<b>Request for Financial Information</b>	Similar to a Notice to Disclose, but used in Provincial Court.
<b>Tax Return</b>	The multi-page form that you send to Canada Revenue Agency to report your income and deductions.
<b>Year to date earnings</b>	The total amount that you have been paid so far this year – including overtime, commissions, etc. The year to date amount can be used to calculate the annual income. Many companies have year to date amounts on each paystub. If you started your current job after January 1 <sup>st</sup> , it is important to note that, so that the annual income calculation will be more accurate.

**These instructions have been prepared for you by Resolution Services.  
Contact us at:**

**Calgary**

7<sup>th</sup> floor, Calgary Courts Centre  
601 - 5 Street SW  
Phone: 403-297-6981

**Edmonton**

8<sup>th</sup> floor, Brownlee Building  
10365 – 97 Street  
Phone: 780-415-0404

**Grande Prairie**

Main Floor, Court House  
10260 - 99 Street  
Phone: 780-833-4234

**Lethbridge**

1<sup>st</sup> floor, Court House  
320 - 4 Street S  
Phone: 403-388-3102

**Red Deer**

Main Floor, Court House  
4909 - 48 Avenue  
Phone: 403-755-1468

**Medicine Hat**

Court House  
460 First Street SE  
Phone: 403-529-8716

**Outside these centres, contact us toll free at 310-0000**



## Section 21 Federal Child Support Guidelines

### Obligation of Applicant

21. (1) A spouse who is applying for a child support order and whose income information is necessary to determine the amount of the order must include the following with the application:

- (a) a copy of every personal income tax return filed by the spouse for each of the three most recent taxation years;
  - (b) a copy of every notice of assessment and reassessment issued to the spouse for each of the three most recent taxation years;
  - (c) where the spouse is an employee, the most recent statement of earnings indicating the total earnings paid in the year to date, including overtime or, where such a statement is not provided by the employer, a letter from the spouse's employer setting out that information including the spouse's rate of annual salary or remuneration;
  - (d) where the spouse is self-employed, for the three most recent taxation years
    - (i) the financial statements of the spouse's 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 the spouse does not deal at arm's length;
  - (e) where the spouse is a partner in a partnership, confirmation of the spouse's income and draw from, and capital in, the partnership for its three most recent taxation years;
  - (f) where the spouse controls a corporation, for its three 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;
  - (g) where the spouse is a beneficiary under a trust, a copy of the trust settlement agreement and copies of the trust's three most recent financial statements;
- and
- (h) in addition to any income information that must be included under paragraphs (c) to (g), where the spouse receives income from employment insurance, social assistance, a pension, workers compensation, disability payments or any other source, the most recent statement of income indicating the total amount of income from the applicable source during the current year, or if such a statement is not provided, a letter from the appropriate authority stating the required information.

### Obligation of respondent

(2) A spouse who is served with an application for a child support order and whose income information is necessary to determine the amount of the order, must, within 30 days after the application is served if the spouse resides in Canada or the United States or within 60 days if the spouse resides elsewhere, or such other time limit as the court specifies, provide the court, as well as the other spouse or the order assignee, as the case may be, with the documents referred to in subsection (1).

### Special expenses or undue hardship

(3) Where, in the course of proceedings in respect of an application for a child support order, a spouse requests an amount to cover expenses referred to in subsection 7(1) or pleads undue hardship, the spouse who would be receiving the amount of child support must, within 30 days after the amount is sought or undue hardship is pleaded if the spouse resides in Canada or the United States or within 60 days if the spouse resides elsewhere, or such other time limit as the court specifies, provide the court and the other spouse with the documents referred to in subsection (1).

### Income over \$150,000

(4) Where, in the course of proceedings in respect of an application for a child support order, it is established that the income of the spouse who would be paying the amount of child support is greater than \$150,000, the other spouse must, within 30 days after the income is established to be greater than \$150,000 if the other spouse resides in Canada or the United States or within 60 days if the other spouse resides elsewhere, or such other time limit as the court specifies, provide the court and the spouse with the documents referred to in subsection (1).

### Making of rules not precluded

(5) Nothing in this section precludes the making of rules by a competent authority, within the meaning of section 25 of the Act, respecting the disclosure of income information that is considered necessary for the purposes of the determination of an amount of a child support order.

## Section 21 Alberta Child Support Guidelines

- 21(1) A parent who is applying for a child support order and whose income information is necessary to determine the amount of the order must include the following with the application:
- (a) a copy of every personal income tax return filed by the parent for each of the 3 most recent taxation years;
  - (b) a copy of every notice of assessment and reassessment issued to the parent for each of the 3 most recent taxation years;
  - (c) where the parent is an employee, the 3 most recent statements of earnings indicating the total earnings paid in the year to date, including overtime or, where such statements are not provided by the employer, a letter from the parent's employer setting out that information, including the parent's rate of annual salary or remuneration;
  - (d) where the parent is self-employed, for the 3 most recent taxation years
    - (i) the financial statements of the parent's 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 the parent does not deal at arm's length;
  - (e) where the parent is a partner in a partnership, confirmation of the parent's income and draw from, and capital in, the partnership for its 3 most recent taxation years;
  - (f) where the parent controls a corporation or has an interest of 1% or more in a privately held corporation, for its 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;
  - (g) where the parent is a beneficiary under a trust, a copy of the trust settlement agreement and copies of the trust's 3 most recent financial statements;
  - (h) where the parent is a student, a statement indicating the total amount of student funding received during the current academic year, including loans, grants, bursaries, scholarships and living allowances;
  - (i) in addition to any income information that must be included under clauses (c) to (h), where the parent receives income from employment insurance, social assistance, a pension, workers' compensation, disability payments or any other source, the most recent statement of income indicating the total amount of income from the applicable source during the current year, or if such a statement is not provided, a letter from the appropriate authority stating the required information.
- (2) A parent who is served with an application for a child support order and whose income is necessary to determine the amount of the order must, within 30 days after the application is served if the parent resides in Canada or the United States or within 60 days if the parent resides elsewhere, or within another time period specified by the court, provide to the court as well as the other parent, order assignee or other person referred to in section 50(1) of the Act who is seeking child support the documents referred to in subsection (1).
- (3) Where, in the course of proceedings in respect of an application for a child support order, a parent requests an amount to cover expenses referred to in section 7(1) or pleads undue hardship, the parent who would be receiving the amount of child support must, within 30 days after the amount is sought or undue hardship is pleaded if the parent resides in Canada or the United States or within 60 days if the parent resides elsewhere, or within another time period specified by the court, provide to the court and the other parent the documents referred to in subsection (1).
- (4) Where, in the course of proceedings in respect of an application for a child support order, it is established that the income of the parent who would be paying the amount of child support is greater than \$150 000, the other parent must, within 30 days after the income is established to be greater than \$150 000 if the other parent resides in Canada or the United States or within 60 days if the other parent resides elsewhere, or within another time period specified by the court, provide to the court and the parent the documents referred to in subsection (1).

Clerk's Stamp

COURT FILE NO.

COURT Court of Queen's Bench of Alberta

JUDICIAL CENTRE - Select one -

APPLICANT

RESPONDENT

DOCUMENT **Disclosure Statement**

ADDRESS FOR  
SERVICE AND  
CONTACT  
INFORMATION OF  
PARTY FILING THIS  
DOCUMENT

---

AFFIDAVIT OF \_\_\_\_\_

Sworn on \_\_\_\_\_

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I, \_\_\_\_\_, of  
\_\_\_\_\_, Alberta, swear/affirm:

1. (check one)

(a) I am not required to file financial information at this time, because my income information is not necessary for the determination of child support in the order I am seeking.

(b) I am required to file financial information because one or more of the following circumstances apply:

- I am the payor of the child support;
- Custody / parenting is shared or split with the other parent;
- There are special or extraordinary expenses being paid or claimed; and / or
- Other \_\_\_\_\_

(Complete #2 if you have filed financial information with the court in the last 3 years. If not, cross it out.)

2. I have filed my financial information with the Court in the last 3 years and: (check one)

(a) My  Disclosure Statement  Affidavit  Financial Statement filed on \_\_\_\_\_ contains the most recent financial information that I have, OR

Date (yyyy-mm-dd)

(b) I am updating/completing the financial information previously filed.

3. I am attaching the following schedule: (Check the box that applies)

Schedule 1, as I am either making or responding to an application concerning child support under the *Divorce Act*.

Schedule 2, as I am either making or responding to an application concerning child support under the *Family Law Act*.

Schedule 3, as I have been served with a Notice to Disclose, or am filing a Notice to Disclose.

Schedule 4, as I have been served with a Request for Financial Information.

Schedule 5, which provides updates to my financial information since my previous filing.

No schedule, by reason of 1(a) or 2(a), above.

4. I expect my gross annual income in this calendar year to be \$ \_\_\_\_\_ .

Currently, I earn income from \_\_\_\_\_ .  
(State source of income)

SWORN/AFFIRMED BEFORE ME

on \_\_\_\_\_ ,

at \_\_\_\_\_ , Alberta.

\_\_\_\_\_  
(Signature of Applicant)

\_\_\_\_\_  
(Commissioner for Oaths in and for Alberta)

\_\_\_\_\_  
(Print Name of Applicant)

\_\_\_\_\_  
(Print Name and Expiry/Lawyer/Student-at-Law)

\_\_\_\_\_  
ID Verified