

Superior Court of Justice Ottawa, Family Court

Financial Disclosure Prior to a Case Conference in Support Cases

In order to ensure that all materials are properly exchanged between the parties and available for the court, the following documentary disclosure is expected to be provided to the other party *before* the case conference date as follows:

1. EVERY PARTY

- a) A new financial statement, in Form 13 or 13.1 as required by the *Family Law Rules*, if the latest one is more than 30 days old. If there have been only minor changes to the information in the party's latest financial statement, an affidavit updating it is sufficient.
- b) A copy of every personal income tax return, with all schedules, attachments and information slips, filed by the party with Canada Revenue Agency for the three most recent taxation years.
- c) A copy of every Notice of Assessment or Reassessment received from Canada Revenue Agency for the three most recent taxation years.
- d) A copy of all income slips (T4s, T4As, T5s, etc.) received for any of the three most recent taxation years for which a tax return has not been filed.
- e) Disclosure of all sources of income.

2. EMPLOYED PARTY

- a) A copy of the most recent pay stub or statement with year-to-date income for the current calendar year.

3. SELF-EMPLOYED PARTY (SOLE PROPRIETOR), for the last 12 months and for the year of separation

- a) Year end financial statements for all businesses, including income and expense statements and a list of assets, liabilities and debts.
- b) The most recent monthly or quarterly income and expense statement for all businesses.
- c) A statement showing a breakdown of all salaries, wages, management fees or other payments or benefits paid to, or on behalf of, the party and persons or corporations with whom the party does not deal at

arm's length. Benefits include but are not limited to payment of cell phone, gas, meals, entertainment, clothing allowance, etc.

4. PARTY WHO IS A PARTNER IN A PARTNERSHIP, for the last 12 months and for the year of separation

- a) Year-end financial statements for all businesses, including income and expense statements and a list of assets, liabilities and debts.
- b) The most recent monthly or quarterly income and expense statement for all businesses.
- c) 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 partnership does not deal at arm's length. Benefits include, but are not limited to, payment of cell phone, gas, meals, entertainment, clothing allowance, etc.
- d) Confirmation of the party's income and draw from, and capital in, the partnership for the current year.

5. PARTY WHO CONTROLS A CORPORATION OR 10% OR MORE OF THE VOTING SHARES, for the last 12 months, the three most recent taxation years and for the year of separation

- a) A detailed statement of all personal expenses paid by the corporation within the possession of the party.
- b) The year-end financial statements, including balance sheet and income statement or statement of profit and loss, of the corporation and of any related corporations or subsidiaries.

6. PARTY WHO IS A BENEFICIARY OR SETTLOR OF A TRUST, for the last 12 months and for the year of separation

- a) A copy of the trust's financial statements, including statement of income and expense and statement of distributions.
- b) A copy of all income slips (T4s, T4As, T5s) received from the trust and, if the party is the settler, all T5s or other tax information slips issued by the trust.
- c) A copy of the documents that establish the trust.

7. PARTY WHO HAS BEEN BANKRUPT OR HAS MADE A PROPOSAL TO CREDITORS WITHIN THE LAST YEAR

- a) Proof of bankruptcy, including copy of assignment in bankruptcy or petition into bankruptcy, statement of affairs, and any discharge.
- b) A copy of any bankruptcy proposal signed by the party and the trustee under the *Bankruptcy and Insolvency Act*.
- c) A copy of the projected cash flow statement signed by the party and filed by the trustee along with the final proposal.
- d) A copy of the trustee's cash flow statement, the trustee's report on reasonableness of cash flow statement and the trustee's report containing prescribed representations of the insolvent party regarding the preparation of the cash flow statement.

8. PARTY WHO IS NOT WORKING

- a) A copy of any application for illness or disability benefits submitted to the Canada Pension Plan, the Ontario Disability Support Program or any illness or disability insurer and the response to each application.

9. THIRD PARTY DOCUMENTS

Documents that are only available from third parties shall be requested forthwith and proof of the request and reasonable follow up produced at the case conference, if the document is not yet available.

The parties are directed to confer with respect to additional disclosure that may be required in their particular case and to attempt to agree in advance on the terms of an order to be made at the case conference that will identify additional disclosure to be made and a timetable by which it will be completed. Failing agreement, the parties are to be ready to address such issues at the case conference. **IF APPROPRIATE DISCLOSURE HAS NOT BEEN MADE, SUCH THAT THE PROPER CONDUCT OF THE CASE CONFERENCE IS IMPEDED, THE COURT MAY MAKE AN AWARD OF COSTS.**

Dated at Ottawa, _____

Administrative Judge, Family Law, Ottawa