



# ***FOLLOW-UP REPORT & SUMMARY NOTES***

***NEXT STEPS IN EXPLORING FAMILY JUSTICE IN  
SASKATCHEWAN***

*The Eighth Annual Dean's Forum on  
Access to Justice and Dispute  
Resolution*

*March 10<sup>th</sup>, 2020*

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## ***Introduction***

This report summarizes dialogue and themes from the 8<sup>th</sup> annual Dean’s Forum on Access to Justice and Dispute Resolution (the “Forum”). The focus of this report is to discuss the presentation and breakout groups surrounding the policy discussion paper titled *Next Steps in Exploring Family Justice in Saskatchewan*. The Appendices include copies of the presentation and a list of Forum attendees.

## ***Summary of Policy Discussion Paper Presented by Students***

The policy discussion paper, *Next Steps in Exploring Family Justice in Saskatchewan*, considered, primarily, the gap in access to justice surrounding family court forms in Saskatchewan. The key focus was Saskatchewan’s current Financial Statement form. At twenty-one pages, the current form is too long and too complex for most self-represented litigants (“SRLs”) to understand. The policy discussion paper delved into complexities of the Financial Statement form to understand: 1) the user perspective when filling out the Financial Statement form, and 2) how to redesign the Financial Statement form to make it easier for a typical SRL to use.

The discussion paper began by discussing **current family court form related innovations inside and outside of Saskatchewan**. We explained that our objective was to fill in the gaps in existing Saskatchewan innovations related to family court forms, as well as consider what other provinces are doing to fill those gaps. We also considered **literacy rates** around Canada and how important these are when it comes to court forms.

An overview of information gathered through our consultations was provided in the policy discussion paper. *Consultees consisted of both professionals and students* and our discussion with them centred around three concerns:

- 1) What areas of the forms are typical users struggling with the most;
- 2) What words, phrases, and terms are too difficult for both users and professionals to adequately understand and/or dictate to a user; and
- 3) What procedural issues does the form have that either aggravates the process or causes emotional hardship to those filling out the Financial Statement.

After consultations, we provided a recommendation for a new Financial Statement form. The redesigned form was based on Nova Scotia's form and was twelve pages long. We workshopped this form with Saskatchewan's SRL working group before publishing and presenting to Forum attendees the revised Financial Statement form (attached to this report at Appendix III). The revisions informed by our consultation with the working group removed the majority of difficult or "legal" terminology and attempted to streamline the process of filling out the form by utilizing tables and checkboxes.

## *Common Themes that Emerged from the Forum Day's Discussion*

### *Methodology Used for Breakout Group Discussions*

During the afternoon of the Forum, the attendees were split into six groups, each with a facilitator and student note-taker. *We supplied each person with a copy of our redesigned Financial Statement form and asked them to fill it out from the perspective of themselves.* We asked the participants not to speak during this time and only discuss their reactions to the forms after filling them out.

Once they had completed the forms by themselves, we gave each group an SRL scenario and asked them to fill out a new redesigned form as the SRL. At this time, we asked that all participants voice their opinions as they filled out the forms. Mid-way through, we presented a “change” in the SRL’s situation to each group. They were asked to consider how this change would affect their SRL’s ability to fill out the form.

Once the small groups had finished discussing their opinions on the forms, a larger group discussion was facilitated by Michaela Keet, a professor at the College of Law, to debrief the activity. The sections below outline the discussion that partook during the breakout group discussions.

### *Potential for Court Navigator to Help Users Fill out Forms*

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Even with our changes to the Financial Statement, participants still found it difficult to fill out certain sections or understand certain words. It was voiced by many that it would be ideal to draw from innovations in Alberta and have someone like a Court Navigator to aid SRLs when filling out the forms.

Several avenues were suggested as to how to implement this suggestion. Firstly, a Navigator could be available at the Courthouse. They would collect necessary documents and help SRLs fill out the forms themselves. A second option would be similar to a service such as H&R Block for taxes. While this may not appeal to a low-income SRL, the option to have someone else fill in a court form for, for example, less than half the price of a lawyer would be appealing to many. Finally, it was suggested that Court Navigators be present at Courthouses in areas set aside for filling out court forms online or in paper form. Existing programs such as the Family Law Information Centre could be further expanded and/or help inform a Court Navigator program. Programs such as Family Law Information Centre already exist, so building on them further would be a tangible next step. Having a Navigator present would allow SRLs to obtain help when necessary.

## *Importance of Incorporating User Design Thinking Methodology*

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This experience showed us **how crucial incorporating user design thinking is when understanding users of the court forms (i.e. the needs of the parties, judges, lawyers) and coming up with effective solutions to meet those needs - when trying to achieve something like redesigning court forms.** We were expecting a more positive reaction to our redesigned form. However, we realized that through testing the Financial Statement form with users - both in the frame of mind of themselves and as an SRL - there were still aspects of the form that we had not considered necessary to revise. An example of this is the style of cause. Many participants pointed this out as being too confusing for a typical user of the forms. An SRL may not know who a petitioner/co-petitioner or a respondent is. As well, the Financial Statement form asks the user to swear or affirm that the information provided is correct. Since there is no explanation on or attached to the form, an SRL may not know how to swear properly on their document or find a Commissioner of Oaths.

We learned through this experience that implementing the **user design thinking methodology can be messy.** It does not necessarily turn out the way one expects. However, it allowed us to understand that the project of redesigning the forms is an iterative process. **This stage has, we hope, informed the next steps of the process that will eventually lead to more accessible court forms.** This follow-up report also includes recommendations from participants (“users”) in the breakout session, which hopefully will lead to a more user-friendly redesign of the Financial Statement form.

## *Difficulty of Balancing Design of User-Friendly Court Forms with Gathering Necessary Information*

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The discussions throughout the breakout session seemed to imply that **court forms, regardless of a need for simplicity, need to include certain sections, words, or phrases that will be**

**difficult for some people to understand.** An example of such a word is “affidavit.” Many SRLs will not understand what the word means, but it is a necessary word for describing the document that needs to be provided.

The need for “balance” was mentioned during the debrief. It was said that this balance is difficult to achieve in this area i.e. how do we create forms that are simple enough for a layperson to understand, while also including information that allows the legal process to move efficiently? The answer to this question can be achieved through, as outlined above, further user testing of the court forms, as well as considering how a Court Navigator could assist.

## *Recommendations from Attendees*

### *Structure New Financial Statement Form Based on Income Tax Statements*

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Something we heard many times throughout consultations is that there may not be a need for a Financial Statement form at all. **Rather, the supporting documents are more important than the form itself. This was reiterated by participants in the breakout groups.** Because of this, attendees mentioned that they liked having at the beginning of the form a list of the documents the user needs to attach or use to fill in the form. The redesigned forms are only twelve pages. However, we were told by many people who work in the family justice system that **the Financial Statement form could be reduced even further to only one page.** A one-page form would ask the user to attach their past three income tax statements or sign a CRA consent form to provide the forms to the Court. It would also ask if there were any anticipated changes and to provide further explanation if the answer is yes.

However, there are some limitations to implementing a one-page form. Firstly, there would still need to be a section for claiming Special Expenses. As well, a limiting factor may be

that users may not have filed income tax for several years. In such a case, a longer form similar to our redesigned Financial Statement form would be needed.

### ***Further Simplify Our Redesigned Financial Statement Form***

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We were surprised by the amount of simplification that attendees suggested was still needed on our shorter form attached at Appendix III. The most commonly mentioned areas needing simplification were:

- **The conversion charts for annual income.** The math was said to be confusing, and some attendees did not know if they needed to fill out every box instead of just one.
- **The income charts.** The term “pre-deduction” was mentioned in almost every group as something that should be simplified. SRLs may not be aware of what a gross or net income is. “Before tax salary” was mentioned as an option for this issue.
- **The term “income.”** This word would preferably be defined at the beginning of the form. The need for simplification became apparent in two of the provided SRL scenarios. The first scenario was David, a self-employed construction worker who is paid in cash for many of his jobs and does not claim all of his earnings on his tax returns. *One of the breakout groups discussed whether David would consider this “income” or not and if he would claim it on the Financial Statement if he does not on his income tax return.* The second scenario regarding Ananya brought up a consideration of income as well. Ananya worked three jobs, one of which is a self-employed cleaning business. While the redesigned Financial Statement form has options for both “employed” and “self-employed,” it was mentioned that many people like Ananya would consider themselves employed, even if they own the business. Therefore, the income concerning the cleaning business would be listed under “employment income.” *A better explanation and differentiation between these types of income would be needed earlier on in the form.*



## *Consider Literacy Levels and Address Problematic Terminology in Forms*

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Based on Forum participants' feedback, terminology on the redesigned form at Appendix III continued to be problematic and thus should be considered in further designing court forms. Participants agreed with our suggestion that in the future, court forms are checked for their literacy level to help simplify forms. Problematic terminology that was identified in the breakout sessions include:

- Oath/Affirmation
- Undue hardship
- Special expenses
- Schedule III adjustments
- Wages
- Affidavit
- True copies
- Petitioner/Co-petitioner and respondent
- Pre-deduction income

As stated in the above Common Themes section, a limitation that we found when redesigning the Financial Statement form and listening to group discussion is that **some legal terms and phrases are difficult to simplify in a way that is easy to digest for typical SRLs**. The terminology stated above illustrates the challenge between designing user-friendly forms that contain accessible language, with maintaining what may be necessary terminology. In our policy discussion paper and our presentation, we spoke about the difficulty in defining “undue hardship.” However, when redesigning the Financial Statement form, we had a hard time finding a replacement for the term or a concise definition. In the end, we chose to leave it in. This is a limitation of court forms that will need to be assessed.

A related recommendation from an attendee is to **redesign the forms much like a passport application**. One side of the form would be the substantive side that the user fills out, and the other side would be a list of directions. If it were possible to simplify directions in a way that is easy to read and concise, then this would be a good option.

## **Conclusion**

The breakout sessions on Forum day demonstrated how valuable it is to bring justice-sector minds together to workshop new ideas. Common themes discussed above were easily brought to light in an hour of group discussion. This format most importantly demonstrated how important user design is when innovating court forms and how a Court Navigator could help.

We hope that the themes drawn out in our policy discussion paper *Next Steps in Exploring Family Justice in Saskatchewan* and the themes and recommendations presented in this follow-up report can inform the future design of court forms. Our hope is that future court forms are user-focused, tested through user-design, and are simple for users and lawyers to complete, with the ultimate goal of closing the gap in accessing justice that exists surrounding family court forms in Saskatchewan.

## Appendix I: Presentation Slides

# Next Steps in Exploring Family Justice in Saskatchewan

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## Outline

- Our Objective
- Related Family Justice Programs in Saskatchewan and Canada
- Typical Users of Family Court Forms in Saskatchewan
- Feedback from Consultees
- Recommendations For a New Financial Statement

### Our Objective! Whoa!

To engage the user perspective as a means to shift the focus and understand who is filling out court forms in the Family Justice System.

Through this engagement:

- Understand where the Family Justice System is lacking; and
- Reformat the current Financial Statement to reflect what the user needs are from the legal system.

“You don't feel a sense of any victory when you win because the process is so dehumanizing.”

—Taylor Swift, *Miss Americana*

## What Already Exists?



### Existing Programs and Innovations in Saskatchewan



#### PLEA

Offers Guided Pathway Navigation System works in conjunction with FamLi Information website



#### PBLS

Offers three distinct programs, Clinic, Panel, and Solicitor, which provides various degrees of representation.



#### Legal Aid

Represents low-income clients in court while providing community resources on their website.

Refer to pages 8-12 of our Policy Discussion Paper

## ▶ Innovations in Saskatchewan Continued



### Provincial Family Law Centre

Provides regular drop-in sessions where the public and receive various legal information. This works with their online self-help kits to complete forms and begin/respond to various court actions.



### Court of Queen's Bench Website

Contains useful resources which include videos, list of definitions, and an opportunity to learn more about the courts.

Refer to pages 8-12 of our Policy Discussion Paper

## How Our Work Fills the Gaps

- With the exception of the Provincial Family Law Centre, there are no programs that specifically deal with the Financial and Property Statements
- Identify principles for redesigning these forms, which would make them user-friendly enough that the user does not need a navigated pathway to fill them out
- We also aim to help various programs by eliminating the need for volunteer lawyers to help clients fill out the forms

Refer to pages 12-13 of our Policy Discussion Paper

## Existing Programs and Innovations Outside Saskatchewan



### Alberta

Alberta employs a Court Forms Coordinator that helps the average litigant navigate forms similar in complexity to Saskatchewan



### Nova Scotia

Financial From is short, concise and contains a minimum amount of information without overwhelming applicants with various sections that are not applicable to them.



### Manitoba

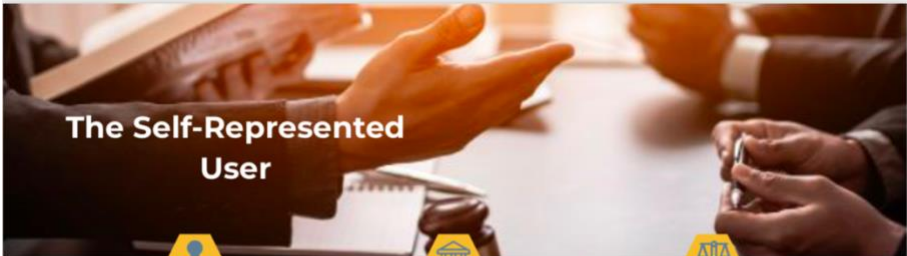
Easy to read instructions while being long enough to cover all the information that the Court needs, yet still short enough to prevent the user from feeling overwhelmed

Refer to pages 13-17 of our Policy Discussion Paper

## Who is the Typical User of Family Court Forms?



### The Self-Represented User



**60 %**  
Number of Family Litigants who are Self-Represented in 2011 study



**Alberta**  
40% of hearings in provincial court and 32% in Queen's Bench on family matters included one or more Self-Represented



**48%**  
Number of Family Litigants who were Self-Represented in a 2015-2016 update of the study

To adequately use information resources users “must be able to read it, understand it and apply it to their own situation...each of these tasks requires an increasing level of literacy.”

—Patricia Hughes




## ► Literacy

- Literacy levels measured along with literacy levels in Saskatchewan demonstrate a gap in adequately accessing the current Financial Statement and Property Statement forms
- Based on Amy Salyzyn et al's report, to access court forms without the assistance of lawyers, the literacy level of court forms should be a level two or lower
- Self-help informational resources are only effective for those with higher levels of literacy and comprehension

Please refer to pages 21-23 of our Policy Discussion Paper

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### ► Literacy Levels **matter for Court Forms**

If we want to create forms that self-represented users can access, we need to make the court forms as simple as possible

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## Please Define these ► Terms



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## Consultees



## Feedback from Consultees

We consulted with 24 stakeholders in the community. These included:

- Saskatchewan lawyers who regularly fill out both the Financial Statement and Property Statement forms for clients;
- Saskatchewan lawyers who aid SRLs fill out the forms;
- University of Saskatchewan College of Law students interested in family law; and
- University of Saskatchewan undergraduate students

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# Main Conclusions



**FRUSTRATION OF USERS WITH THE FORMS**



**FORMS UNSUITED FOR A TYPICAL SRL**



**TERMINOLOGY THAT REQUIRES LEGAL TRAINING**

Refer to pages 25 & 26 of our Policy Discussion Paper

► **Professional** Consultees

<b>FAMILY JUSTICE SERVICES LAWYER</b>	<b>PRIVATE PRACTICE FAMILY LAW LAWYER</b>	<b>PBLS</b>
Full assistance - Legal Aid - is only available at the lowest income bracket. But there are people with educational and language barriers whose needs need to be considered as well.	The Financial Statement really isn't helpful in its current form. It's an access to justice issue because it costs money for the [represented] client to fill it out.	A lot of the questions on the Financial Statement lack context for people who don't have a legal background. There needs to be more of an explanation for why the question is being asked.

Refer to pages 28-32 of our Policy Discussion Paper

► Our Consultation **Method** with Students

	<b>Law Students</b>		<b>Undergraduate Students</b>
Students with a basic knowledge and interest in family law were asked to fill out the forms and discuss where they found issues. <b>Our objective was to explore what points of confusion exist, even where a knowledge of the law is present.</b>		Students with little to no legal knowledge attended a focus group and voiced their confusion or concerns with the Financial Statement. <b>We were attempting to gain as much insight into a typical user of the form as we could within out ethics clearance.</b>	

Refer to pages 24 & 25 of our Policy Discussion Paper

## ▶ Student Consultees

### UNDERGRADUATE

"Seeing my expenses stresses me out."

### LAW STUDENT

"A client doesn't know [their finances] and then you give them these forms and it just points out what they don't know. It leads to psychological harm."

### LAW STUDENT

"Assessing your finances is always emotionally exhaustive, and [these forms] only adds to it."

### UNDERGRADUATE

"I feel like I'm being tested on something."

### UNDERGRADUATE

"I understand the need for all of the technical issues, but people are busy and gathering all of these things is burdensome."

### LAW STUDENT

"People may think that leaving a lot of lines blank means they're doing it wrong."

Refer to pages 27 & 28 of our Policy Discussion Paper

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## Recommendations For a New Financial Statement



## ▶ We Redesigned the Form from the User Perspective

Using the A2JBC Framework, we redesigned the form keeping in mind:

- Population Access to Justice
- User experience of Access to Justice
- Improving costs for both the Justice System and the User

Refer to pages 32-34 of our Policy Discussion Paper

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## ► The Proposed New Financial Statement



### Population Access to Justice

A shorter form at appropriate literacy level will ensure that more users can fill the form out independently



### User Experience of Access to Justice

A form with no references to legislation and easier to understand language will make the user feel less stressed and frustrated



### Improving Costs

If the user can complete the form by themselves, they do not have to pay a lawyer to do it. If more forms are correct when submitted, the Justice System does not have to pay someone to correct them

**How do you see the principles and concepts discussed today represented in court forms outside of family law?**



# Questions?



## **Appendix II: List of Discussion Group Participants**

### **Group 1:**

**Facilitator: Melanie Hodges-Neufeld - Director of Legal Resources, Outreach and Access, Law Society of Saskatchewan**

- Kylie Head, Q.C. - Assistant Deputy Attorney General, Innovation Division, Ministry of Justice
- Joel Janow - Executive Director, Public Legal Education Association
- Wanda Wiegers - Professor, College of Law
- Beau Atkins - Partner, Edge Family Law

### **Group 2:**

**Facilitator: Michaela Keet - Professor, College of Law**

- Shannon Williams - Executive Assistant to the Deputy Minister, Ministry of Justice
- Gerry Tegart, Q.C. - President, Law Society of Saskatchewan
- Carly Romanow - Executive Director, Pro Bono Law Saskatchewan
- Greg Walen, Q.C. - Partner, Scharfstein Gibbings Walen Fisher LLP & Professor, College of Law

### **Group 3:**

**Facilitator: Heather Heavin - Associate Dean, Research and Graduate Studies**

- Lionel McNabb - Executive Director, Family Justice Services Branch
- Tim Brown, Q.C. - Executive Director, Law Society of Saskatchewan
- Tom Baldry - Lawyer, CLASSIC
- Rhonda Hueser - Director, Aboriginal Court Worker Program

### **Group 4:**

**Facilitator: Leah Howie - Director, Law Reform Commission of Saskatchewan**

- Justice Goebel - The Court of Queen's Bench
- Martin Philipson - Dean, the College of Law (Chair)
- Evert van Olst, Q.C. - Member, Law Foundation of Saskatchewan
- Johanne Blenkin - Director, UVic Access to Justice Centre of Excellence

### **Group 5:**

**Facilitator: Kim Newsham - Senior Crown Counsel, Family Justice Services Branch**

- Glen Gardner, Q.C. - The Deputy Minister of Justice and Deputy Attorney General (Chair)
- Chief Judge Plemel - The Provincial Court
- Glen Luther, Q.C. - Professor, College of Law
- Nicole Sarauer - MLA, Regina Douglas Park

### **Group 6:**

**Facilitator: Charmaine Panko - Founder & Lawyer, Panko Collaborative Law & Mediation & Professor, College of Law**

- Chief Justice Richards - The Court of Appeal
- Beth Bilson, Q.C. - Professor, College of Law
- Craig Goebel - CEO, Legal Aid Saskatchewan
- Lorely Chekay (Berra), Q.C. - President, Canadian Bar Association

## ***Appendix III: Revised Financial Statement Form***

**Form 15-26A**

(Rule 15-26)

COURT FILE NUMBER \_\_\_\_\_

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN

(FAMILY LAW DIVISION)

JUDICIAL CENTRE \_\_\_\_\_

PETITIONER/  
CO-PETITIONERS \_\_\_\_\_

RESPONDENT \_\_\_\_\_

**Statement of Income of \_\_\_\_\_  
prepared on \_\_\_\_\_**

I make oath/affirm and give evidence as follows:

**You will need the following documents in order to complete this form:**

- ✓ Income tax return OR completed CRA consent form
- ✓ Year to date (or three most recent) pay stubs
- ✓ Any documents that support the claims set out below (including receipts, letters from various people/organizations, proof of social assistance, proof of EI payments, proof of WCB payments, etc.)

**You will be prompted where to attach the documents, which will be sworn as affidavits.**

The following charts will help you convert income to a yearly income figure.

If you have three income sources, use one chart for each source.

First Income Source: \_\_\_\_\_ (Name of Source)

PRE-DEDUCTION INCOME – YEARLY CONVERSION CHART		
MY PAY PERIOD	CONVERSION FORUMLA	YEARLY INCOME
Weekly	\$ _____ x 4.33 x 12	
Every Second Week	\$ _____ x 2.17 x 12	

Twice Per Month	\$ _____ x 2 x 12	
Monthly	\$ _____ x 12	
Yearly Salary		

Second Income Source: \_\_\_\_\_ (Name of Source)

PRE-DEDUCTION INCOME – YEARLY CONVERSION CHART		
MY PAY PERIOD	CONVERSION FORUMLA	YEARLY INCOME
Weekly	\$ _____ x 4.33 x 12	
Every Second Week	\$ _____ x 2.17 x 12	
Twice Per Month	\$ _____ x 2 x 12	
Monthly	\$ _____ x 12	
Yearly Salary		

Third Income Source: \_\_\_\_\_ (Name of Source)

PRE-DEDUCTION INCOME – YEARLY CONVERSION CHART		
MY PAY PERIOD	CONVERSION FORUMLA	YEARLY INCOME
Weekly	\$_____ x 4.33 x 12	
Every Second Week	\$_____ x 2.17 x 12	
Twice Per Month	\$_____ x 2 x 12	
Monthly	\$_____ x 12	
Yearly Salary		

Other (If Needed):

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1. Attached are true copies of my personal income tax returns filed with Canada Revenue Agency for the three most recent taxation years.
  - Yes
  - No, because \_\_\_\_\_
  
2. Attached are true copies of Notices of Assessment (or Re-Assessment) issued by Canada Revenue Agency for each of the three most recent taxation years.
  - Yes
  - No, because \_\_\_\_\_
  
3. Do you anticipate any changes to your employment in the next 6 months?
  - Yes
    - o Please Explain: \_\_\_\_\_
  - No
  
- 4.. Do you anticipate any changes in any other area of income in the next 6 months? (Rental Income, Dividends, Capital Gains, Pension Income, EI Benefits, WCB Benefits, Social Assistance Payments, Other)
  - Yes
    - o Please Explain: \_\_\_\_\_
  - No
  
5. Do you have any investment income?
  - Yes
    - o Please Explain: \_\_\_\_\_
  - No
  
6. **THE FOLLOWING ITEMS MARKED WITH AN X APPLY TO ME:**  
(You may select more than one if more than one applies to you)

**I AM AN EMPLOYEE:**

Attached is:

- My 3 most recent CRA tax returns; **OR**
- My CRA Consent Form

And:

- A true copy of my three most consecutive recent statements of earnings or pay stubs indicating my total earnings paid in the year to date, including overtime; **OR**
- A letter from my employer setting out my annual salary or remuneration, my earnings to date for this year, including overtime.

EMPLOYER	
JOB TITLE	

YEARLY INCOME	AMOUNT	COMMENTS
A) Pre-Deduction Salary or Wages or Net Professional Income (from the Yearly Conversion Chart)		
B) Overtime/Commissions/Bonuses		
<b>C) SUB TOTAL</b>		
D) Deduct Union Dues		
E) Deduct Other Schedule III Adjustments		
<b>F) TOTAL YEARLY INCOME (FOR TABLE AMOUNT CHILD SUPPORT)</b>		
G) Child Tax Benefit		
H) GST Credit		
<b>I) TOTAL YEARLY INCOME</b>		

**I AM UNEMPLOYED/RETIRED:**

Attached is:

- An explanation of my income to date this year from \_\_\_\_\_  
 \_\_\_\_\_(include particulars of all income received by way of employment insurance benefits, social assistance, pension income, Workers Compensation, disability or such other benefits or income as may apply. If a statement of income is not available, provide a letter from the applicable source of income stating the required information).

<b>GROSS MONTHLY INCOME (from the Monthly Conversion Chart)</b>	<b>AMOUNT</b>	<b>COMMENTS</b>
A) Employment Insurance Benefits		
B) Social Assistance/Family Benefits		
C) Pension Income		
<b>D) TOTAL YEARLY INCOME (FOR TABLE AMOUNT CHILD SUPPORT)</b>		
E) Child Tax Benefit		
F) GST Credit		
<b>G) TOTAL YEARLY INCOME</b>		

**I AM SELF-EMPLOYED:**

I am self-employed and attached are:

- true copies of the financial statements of my business or professional practice (other than partnership) for the three most recent taxation years; **and**
- 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 I do not deal at arms' length.

<b>A) TOTAL YEARLY INCOME (FOR TABLE AMOUNT CHILD SUPPORT) (From Yearly Conversion Chart if applicable)</b>	
B) Child Tax Benefit	
C) GST Credit	
<b>D) TOTAL YEARLY INCOME</b>	

**I AM A MEMBER OF A PARTNERSHIP:**

- I am a partner in the partnership known as \_\_\_\_\_  
[name of Partnership] and attached is confirmation of my current  
income and draw from that partnership and my capital in the  
partnership for the three most recent taxation years.

<b>GROSS YEARLY INCOME</b>	<b>AMOUNT</b>	<b>COMMENTS</b>
A) Income from Trust		
<b>B) TOTAL YEARLY INCOME (FOR TABLE AMOUNT CHILD SUPPORT)</b>		
E) Child Tax Benefit		
F) GST Credit		
<b>G) TOTAL YEARLY INCOME</b>		

**I CONTROL A CORPORATION:**

- Attached are true copies of the financial statements for the  
corporation \_\_\_\_\_ [name of corporation], in which I

have a controlling interest, for the three most recent taxation years. Where a party controls a corporation, the financial statements for the three most recent taxation years for that corporation **must be provided** as well as the financial statements for that company's subsidiaries.

- Attached is a statement showing a breakdown of all salaries, wages, management fees and 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.

GROSS YEARLY INCOME	AMOUNT	COMMENTS
A) Corporate Dividends		
<b>B) TOTAL YEARLY INCOME (FOR TABLE AMOUNT CHILD SUPPORT)</b>		
E) Child Tax Benefit		
F) GST Credit		
<b>G) TOTAL YEARLY INCOME</b>		

**I AM A BENEFICIARY UNDER A TRUST:**

- Attached is a true copy of the trust settlement agreement of which I am a beneficiary as well as true copies of the three most recent financial statements of the trust.

GROSS YEARLY INCOME	AMOUNT	COMMENTS
A) Income from Trust		

**I AM AN ADMINISTRATOR OR A TRUSTEE OF A TRUST**

GROSS YEARLY INCOME	AMOUNT	COMMENTS
A) Income from Trust		

7. Undue Hardship

- I am making a claim for undue hardship and have attached supplementary form X.

8. Special Expenses

- I am making a claim for Special Expenses, details below:  
 Copies of Receipts are attached  
 I am not making a claim for Special Expenses

The following is a list of all special expenses related to my child(ren) (day care, medical expenses out of pocket, activities, lessons, school tuition, etc), including any reimbursement you receive for the expense: (on following page)

CHILD	TYPE OF EXPENSE (PROVIDE DETAILS)	AMOUNT	HOW OFTEN DO YOU PAY THIS AMOUNT (One-time yearly fee, or monthly expense, or weekly expense, etc)	REIMBURSEMENT

<b>TOTAL</b>				

10. Oath/Affirmation

I, \_\_\_\_\_ of \_\_\_\_\_  
 (name) (address)  
 \_\_\_\_\_,  
 (city) (province)

swear (or affirm) that:

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: \_\_\_\_\_

(give date for which information is accurate)

SWORN (OR AFFIRMED) BEFORE ME

at, \_\_\_\_\_, Saskatchewan,

this \_\_\_\_\_ day of \_\_\_\_\_,

2\_\_\_\_\_.  
 \_\_\_\_\_



\_\_\_\_\_  
 (signature)

Commissioner for Oaths  
 for Saskatchewan

**Declaration:**

This declaration is to be filled out if your income is tax exempt because of your Indian status.

My name is \_\_\_\_\_  
(full legal name)

I live in \_\_\_\_\_  
(municipality and province)

AND I DECLARE THAT THE FOLLOWING IS TRUE:

- 1 I am an Indian within the meaning of the Indian Act (Canada).
- 2 Because of my status, my income is tax exempt and I am not required to file an income tax return.
- 3 I have therefore not filed an income tax return for the last three years.

DECLARED BEFORE ME AT

\_\_\_\_\_  
(municipality)

in \_\_\_\_\_  
(province, state or country)

on \_\_\_\_\_  
(date)



\_\_\_\_\_  
(signature)

\_\_\_\_\_  
Commissioner for Oaths for Saskatchewan