THE QUÉBEC
MODEL FOR THE
DETERMINATION
OF CHILD SUPPORT
PAYMENTS

Answers to your questions
To understand the new rules
To help you through the process

Québec ##

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ANSWERS TO YOUR QUESTIONS

n May 1st 1997, a new model of determination came into force, bringing with it major changes in the calculation of child support at the time of the parents' divorce or separation.

This brochure outlines the various aspects of this important reform in order to answer the questions raised by its implementation and, should the need arise, to guide you through your review process. You will also find in annex a reproduction of the "Child Support Determination Form" and an example of the "Table to Determine the Basic Parental Contribution". This table is valid for 1997 only.

On a few occasions at the beginning of the text, you will find certain words in *italics and bold type* to indicate that these issues will be dealt with or explained in more detail further on. Moreover, to facilitate the

reader's comprehension of the information and to avoid overcrowding the text, references to agencies, addresses or documents have been placed at the end of the document.

When you consult this brochure, remember that the information provided is of a general nature. You may not find exactly what you need concerning your personal situation. Given the importance of the choices to be made, do not hesitate to ask for advice before making a decision.

If you are already paying or receiving child support which was determined prior to May 1st 1997, and wish to take advantage of the new rules of determination, know that your request may have an impact on your income tax and that decisions in this matter are irreversible. Take the time to gather all necessary information.

THE REASONS BEHIND THE REFORM

1. Why is Québec adopting new rules for the determination of child support payments? The reform is taking place at a time when the impoverishment of Québec's single-parent families has developed into a major problem. The widespread lack of resources of these families invariably falls upon the children, whose access to decent living conditions is being jeopardized as a result.

At the same time, the courts and the parties involved did not until now have clear rules to help them determine the amounts of child support payments. The lack of markers sometimes led to unpredictable and unsuitable amounts of child support in light of the actual costs required to meet the needs of children.

The Québec model for the determination of child support

payments provides specific norms and objectives to help determine child support payments and standardize the method of calculation.

Moreover, the changes implemented are meant to:

- assert the parents' joint responsibility for their children;
- ensure that the children's needs are met according to their parents' ability to pay;
- divide between both parents the responsibility for their children's financial support in proportion to their respective income:
- consider as a priority the child support obligation of the parent who must provide for his children.

REQUESTS FOR CHILD SUPPORT THAT COME UNDER THE MODEL OF DETERMINATION

2. Which requests for child support are subject to the new rules?

e must specify that the amount of child support has to be determined for the benefit of a child. It may concern a minor child, therefore one who is less than 18 years of age, or a major child. However, in the case of a major child, note that the new model applies only if the request for child support is made by one of the parents and if it is demonstrated that the child is unable to provide for himself,

namely because he is a full-time student.

Moreover, the reform applies to requests made since the new provisions came into force, on May 1st, 1997. For the new rules to apply, all child support settlements established prior to this date must be the object of a request for review so that the new rules may apply.

3. What child support requests do not come under the determination model?

The model does not apply if:

- the support is intended for the former spouse; in this respect, since May 1st 1997 a judgment granting support to a child and to one of the parents must specify the amount of support intended for each.
- the request for support is filed by the major child himself against his parents;
- the request for support was already before the court when

the model became effective;

- the support was determined before the model came into force on May 1st, 1997 (unless it is being reviewed);
- one of the parents lives outside Québec; in this case, the Federal Child Support Guidelines* are used to determine the amount of child support in matters of divorce.

THE NEW METHOD OF CALCULATION

4. Under the new system of determination, how is the amount of child support established from now on?

The calculation is now based on:

- the income of both parents;
- the number of children:
- the nature of the custodial arrangement;
- certain additional expenses relating to the children's needs, if applicable.

To begin with, the father and mother, whether or not they agree on the child support payments, must complete, together or separately, the "Child Support Determination Form" (Schedule I and question 16). The form requires, among other things, that both parents state their respective annual income (question 5). Barring exception, the income considered is that of the current year, and it is recorded in Section 2 of the form.

To calculate child support, each parent's disposable income is established: this corresponds to the total of his annual gross income less the admissible

^{* &}quot;Child Support - New Guidelines", Canadian Justice Department, Ottawa, May 1997.

deductions, that is, *a basic \$9,000 amount* (question 6) and, if applicable, the sums paid for union or professional dues. This operation is carried out in **Section 3** of the form.

The nature of the custodial arrangement is twofold: *exclusive custody* and *shared custody* (question 7). These are referred to in **Section 5** of the form.

Each parent's disposable income is then added and the total obtained is transferred to a calculation table called "Table to Determine the Basic Parental Contribution" (Schedule II and question 13). This table shows the basic parental contribution of both parents based on this income and on the number of children. According to the model, this contribution is presumed to be proportional to the needs of the children and the parents' abilities (Section 4 of the form).

If necessary, other costs can be added to the basic contribution, namely *child care expenses* (net of taxes), *postsecondary education expenses* and other *special expenses* (question 11).

However, unlike the needs covered by the basic parental contribution, these expenses are submitted to the court's appraisal, unless an agreement has been reached between the parties.

It should thus be remembered that child support payable according to the determination model includes the following elements: the basic parental contribution to which can be added, if necessary, child care and post-secondary education expenses, as well as the expenses required by the child's specific situation.

The determination of the annual amount of child support required from a parent is made in proportion to his disposable income and according to the *nature of the custodial arrangement* (question 7).

The model of determination provides for the **indexation** of the amounts listed in the determination table on January 1st of each year. Moreover, as in the past, the child support awarded by a court decision is, in principle, automatically indexed each year on the same date.

An example of the calculation of the basic annual parental child support contribution

Two former spouses have two dependent children. The mother's gross income is \$19,000 whereas the father's gross income is \$39,000. The annual child care expenses total \$2,000.

	Father	Mother
Gross work income	\$39,000	\$19,000
Basic deduction	\$9,000	\$9,000
Disposable income	\$30,000	\$10,000
Disposable income of both parents	\$40,000	
Parents' basic annual contribution according to the table	\$7,380	
Child care expenses (net of taxes)	\$2,000	
Total parental child support contribution	\$9,380	

This example shows that the father's disposable income represents 75% of the total contribution (namely \$30,000 out of \$40,000) and the mother's disposable income equals 25% of this same contribution (namely \$10,000 out of \$40,000). Both of these percentages will be used to determine each parent's basic child support contribution. It is important to note that these same percentages will determine each parent's contribution towards child care expenses.

5. What annual income is taken into consideration by the determination model to determine the basic annual child support contribution?

For purposes of calculation, the annual income includes all income, namely:

- wages, salaries and other remuneration;
- child support paid by a third party and received on a personal basis;
- unemployment insurance benefits;
- payments received by virtue of a pension or compensation plan;
- dividends, interest and other investment income;
- · net rental income:

• net income resulting from a business operation.

The following income is not included within the definition of annual income and is therefore not considered in the calculation of disposable income:

- government transfers related to the family (family allowances, allowances for handicapped children, etc.);
- benefits granted under the Assistance program for parents with respect to their earned income:
- · social security benefits.

6. How was the basic deduction established at \$9,000?

The basic deduction is equivalent to the income at which a single person is no longer admissible for social security benefits. More specifically, the amount comes from, more or less a few dollars, the sum of the following elements:

Basic social security schedule	\$6,840
Single person deduction	\$1,200
Employment insurance and Québec Pension Fund contributions	\$419
Deduction for job-related expenses	\$300
Federal income tax	\$227
Total	\$8,986

7. How are the various types of custody defined?

Custody is said to be:

- exclusive if a parent assumes more than 60% (219 days) of the custody of the child;
- shared if each parent assumes at least 40% (146 days) of the custody of the child.

There is exclusive custody with extended access rights when the parent who does not have custody assumes more than 20% (73 days) and less than 40% (146 days) of the custody.

Examples of the calculation of custody time

(Note that the following examples are provided as an indication. Figures may vary depending on the calendars considered and on each family's particular situation.)

1 of 2 weekends: 24 weeks x 2 days 2 weeks during recovering

Exclusive custody includes 20% or less custody time

2 weeks during summer:
2 weeks x 7 days

5 days at Christmas

5 days

Total
(67 days ÷ 365 days x 100 = 18.36%)

Exclusive custody including extended access rights (between 20% and 40% of custody time)

1 of 2 weekends: 23 weeks x 2 days	46 days
3 weeks during summer: 3 weeks x 7 days	21 days
5 days at Christmas	5 days
1 additional day every two weeks: 23 weeks x 1 day	23 days
Total (95 days ÷ 365 days x 100 = 26.03%)	95 days

Shared custody (between 40% and 60% of custody time)			
1 of 2 weekends - extended - (Tuesday evening to Sunday evening): 23 weeks x 5 days	115 days		
4 weeks during summer: 4 weeks x 7 days	28 days		
1 week at Christmas: 1 week x 7 days	7 days		
Total (150 ÷ 365 jours x 100 = 41.09%)	150 days		

8. What is the financial impact of the type of custody on the calculation of child support payments?

According to the new determination model, the percentage of custody time may affect the amount of child support payments. If we take the figures of

the above-mentioned example, we can assess the financial impact according to various allocations of custody time.

Mother has sole custody		
Basic parental child support contribution of both parents	\$7,380	
Mother's basic child support contribution (25% of the annual child support contribution of both parents)	\$1,845	
Mother's share of the child care expenses (net of taxes) (25% x \$2,000)	\$500	
Mother's total child support contribution	\$2,345	
Father's basic child support contribution (75% of the annual child support contribution of both parents)	\$5,535	
Father's share of the child care expenses (net of taxes) (75% x \$2,000)	\$1,500	
Father's total child support contribution	\$7,035	

The mother's child support contribution is not paid out but represents her share of disposable income allocated for the expenses of her children of which she has sole custody. For his part, the father has the obligation to pay his share to his former spouse, namely his basic child support contribution to which, his share of the child care expenses, are added in this example.

Father has sole custody	
Basic parental child support contribution of both parents	\$7,380
Father's basic child support contribution (75% of the annual child support contribution of both parents)	\$5,535
Father's share of the child care expenses (net of taxes) (75% x \$2,000)	\$1,500
Father's total child support contribution	\$7,035
Mother's basic child support contribution (25% of the annual child support contribution of both parents)	\$1,845
Mother's share of the child care expenses (net of taxes) (25% x \$2,000)	\$500
Mother's total child support contribution	\$2,345

The father's child support contribution is not paid out but represents his share of the disposable income allocated for the expenses of his children of which he has sole custody. For her part, the mother has the obligation to pay her share to her former spouse, namely her basic child support contribution, to which her share of the child care expenses, are added in this example.

Custody shared equally between mother and father

	Father	Mother
Basic parental child support contribution	\$7,380	
Child support contribution of both parents according to disposable income	\$5,535	\$1,845
Custodial cost for each parent	\$3,690 \$3,690	
Annual child support contribution owed by the father \$1,845 (\$5,535 - \$3,690) + \$1,500 (child care expenses net of taxes)	\$3,345	
Annual child support contribution owed by the mother		\$0

In this case, the custodial cost for each parent is obtained by performing the following operation:

The basic parental child support contribution X the percentage of custody time

$$(\$7,380 \times 50\% = \$3,690)$$

In cases of equally shared custody, the annual child support contribution is simply divided equally. We notice here that the father child support payment to the mother is established by subtracting the custodial cost for each parent from his own child support contribution, to which is added his share of the child care expenses.

Sole custody granted to the mother (74% of the time) with extended access rights for the father (26% of the time)

Basic parental child support contribution of both parents	\$7,380
Total parental child support contribution (including child care expenses net of taxes)	\$9,380
Compensation for extended access rights $(26\% - 20\% = 6\% \times $7,380)$	\$443
Adjusted basic parenta child support contribution (\$9 380 - \$443)	\$8,937
Mother's child support contribution (25% x \$8,937)	\$2,234
Father's child support contribution (75% x \$8,937)	\$6,703

The adjustment made in order to account for extended access rights is based on both parents' child support contribution rather than on the child support payment directly. Also note that the first 20% portion is not compensated.

The adjustment is mainly intended to encourage the noncustodial parent to exercise his visiting rights with his children, who, according to this example, will then further benefit from their father's presence.. 9. Do the new rules have an impact on the method used to calculate the amount of child support paid by the former spouse?

Though the determination model does not apply to alimony owed to a former spouse, it provides nevertheless that the alimony must be determined **after** the support intended for children.

This provision is designed to prevent a reduction in child support due to the fact that the paying parent may invoke alimony already paid to the former spouse.

The method for determining the amount of alimony owed to the former spouse remains that which was developed over the years by jurisprudence based on the provisions of the *Civil Code* of *Québec* and *the Divorce Act*.

POSSIBILITIES OF AGREEMENT AND CHILD SUPPORT ADJUSTMENTS

10. Is it possible for parents to agree on an amount of child support which differs from that provided under the rules of determination?

Y es. In this case, former spouses must use the rules of determination as a guide allowing them to agree privately on the amount of child support. They must also state specific reasons for this variance in their

agreement. **Section 7** of the form is used for this purpose.

However, the court before which such an agreement is submitted must ensure that the amount agreed upon is sufficient to meet the needs of the child.

11. What special expenses are admissible for the calculation of child support?

The parental contribution of both parents can be increased to take into account expenses related to certain needs of the child. However, unlike the needs covered by the basic parental contribution, these expenses are submitted to the court's appraisal unless an agreement has been reached between the parents.

They include, in addition to the annual child care expenses necessary to meet the child's needs, those incurred by the custodial parent because of health problems, to hold a job, or to receive training.

Postsecondary education expenses can also be considered in the calculation of child support payments. These are the amounts paid annually to allow the child to pursue his post-secondary education full-time: tuition fees, school supplies, transportation or lodging expenses related to his studies.

Other expenses may justify an adjustment in the child support payments, such as medical expenses, expenses related to primary or secondary education, to any other educational program or to extracurricular activities related to the child's special situation.

12. Can a person dispute the amount provided by the model of determination?

In certain cases, a parent may ask the court to decrease or increase the child support payments if he can demonstrate that this amount is causing him undue hardship.

For example, a parent may invoke the fact that he faces heavy expenses to exercise his visiting rights or that he has to repay some debts reasonably incurred for family needs. The payments may also be reduced when a parent is already paying child support or assuming other

family obligations. The court therefore has all the latitude to decide if the reasons put forward by the parent effectively constitute undue hardship.

Conversely, the parent entitled to child support may, for the same reasons, request that it be increased. Based on factual evidence, the court may either or not order an increase in the child support by also taking into account the value of the parents' assets or the child's resources.

TABLE OF DETERMINATION

13. How are the amounts listed in the table of determination derived in Schedule II?

Rigorous studies were conducted on the basis of data provided by Statistics Canada concerning the use of consumer goods and services by Canadian

families. These studies helped determine, for each slice of family income, the average expenses made for children in our society.

PROCEDURE, DOCUMENTS

14. What documents should parents produce during the determination process?

The parents must complete the "*Child Support Determination Form*" and declare their annual income as required. They must also attach to the form the prescribed documents: pay slips, corporate financial statements, statements of revenue and expenditure related to property, copies of federal and provincial income tax returns and contribution notices for the last fiscal year.

15. During a separation or a divorce, at what stage of the procedure do the formalities for the determination of child support take place?

At the very beginning. Indeed, the form and appended documents must necessarily accompany the request for child support, otherwise such a request cannot be heard by the court. In addition, the request including the form and documents, must be notified to the opposing party.

The law imposes the same obligation to produce the form to the parent who wishes to react in defence.

The obligation to notify the opposing party naturally does not apply if the former spouses have completed and produced the form together.

16. Are child support payments established according to the determination model all subject to the new "no insertion, no deduction" measures?

No, not necessarily. For any information on this subject, contact your regional Ministère du Revenu du Québec office.

17. Has the reform brought about any changes with respect to the automatic collection of child support payments?

No. The collection is still being performed by the Ministère du Revenu for all decisions rendered since December 1st, 1995.

OTHER SOURCES OF INFORMATION

18. Where to obtain additional information? Where to enquire to get some documentation?

To obtain additional information on the Québec model of determination of child support payments, or to obtain copies of the form or determination table, we invite you to contact the following service points:

- Communication-Québec offices:
- · courthouses:
- most Youth Centres and legal or family mediation offices (attorneys, notaries, social workers, psychologists, guidance counsellors);
- le ministère de la Justice Direction des communications 1200, route de l'Église Sainte-Foy (Québec) G1V 4M1 Téléphone : (418) 643-5140 Télécopieur : (418) 646-4449

In addition, both the information and the documents are available at the following Internet address: http://www.justice.gouv.qc.ca

Moreover, an explanatory brochure concerning the new taxation measures with respect to child support payments is available at your regional Ministère du Revenu office as well as at the Communication-Québec office. You can also reach the Ministère du Revenu by dialing the following toll-free number: 1 800 267-6299.

Regarding federal provisions, contact the Canadian Justice Department at the following toll-free number: 1 888 373-2222.

In September 1997, the Publications du Québec will publish a book entitled "Les pensions alimentaires pour enfants". It will be sold in bookstores (unit price of \$7.95). It will also be possible to order by mail from the Publications du Québec.

SCHEDULE I (s. 3)

CANADA

	CHILE) SUF	PORT
DETER	MINA'	TION	FORM

Province of Quebec	
District of	
File No.	

Fill Out in Block Letters

The parents may complete this form together and attach the documents required. Otherwise, the parent completing it shall provide the information and documents concerning himself. He may also indicate the information he knows about the other parent.

Part 1 - Identification

100	Family name	(father's identification)	Given name(s)
101	Family name	(mother's identification)	Given name(s)

Indicate the date of birth of each child covered by the application



Part 2 - Statement of parents' income

(Indicate the income for the current year or, as the case may be, the foreseeable income for the 12 coming months. Attach a copy of the provincial and federal income tax returns and the assessment notices for the last fiscal year _

		FATHER	MOTHER
200	Gross salary (attach pay slip)		
201	Commissions/tips		
202	Net income from a business or self-employment (attach financial statements)		
203	Employment insurance benefits		
204	Support paid by a third party and received for one's own needs		
205	Retirement, disability benefits or others		
206	Interest and dividends and other investment income		
207	Net rents (attach a statement of income and expenses respecting the immovable)		
208	Other income (except family government transfers, income security benefits and APPORT benefits) (specify:)		
209	TOTAL (add lines 200 to 208)		

SJ-789A (97-05)

Pa	rt 3 – Calculation of parents' disposable income		
		FATHER	MOTHER
300	Annual income (line 209)		
301	Basic deduction	\$ 9 000	\$ 9 000
302	Deduction for union dues		
303	Deduction for professional dues		
304	Total of deductions (add lines 301 to 303)		
305	Disposable income of each parent (line 300 – line 304) Enter 0 if negative		
306	Disposable income of both parents (add the amounts of line 305)		
307	Distribution factor (%) of income Disposable income of father (line 305 ÷ line 306 X 100) Disposable income of mother (line 305 ÷ line 306 X 100)	<u></u> %	%
Pa	rt 4 – Calculation of annual parental contribution		
400	Number of children covered by the application		
401	Basic parental contribution according to disposable income or both parents (line 306) and the number of children (line 400) See table in Schedule II		
402	Basic parental contribution of each parent (line 401 X line 307)		
403	Child care expenses		
404	Post-secondary education expenses		
405	Special expenses (specify:)		
406	Total expenses (add lines 403 to 405)		
407	Contribution of each parent to expenses (line 406 X line 307)		
Pa	rt 5 – Calculation of annual support according to custody time		
(Mark the	e division corresponding to your situation and fill out that division only. The support payable calculated under this by the parent receiving support. Otherwise, make the adjustments required in line 512.1, 518.1, 526.1, 534. reasons.)	s Part assumes that that the 1 or 552.1 according	ne total expenses to your situation
Divisio	on 1 Sole custody (Fill out this division if a parent assumes more than 60% of the custody time of all children)		
510	Identify the non-custodial parent ("X")		
511	Annual contribution of both parents (line 401 + line 406)		
512	Annual support payable by non-custodial parent (line 511 X line 307)		
512.1	Adjusted annual support payable Reason:		

Part 5 – Calculation of annual support according to custody time (cont'd)

Divisio	n 1.1 Adjustment for visiting and prolonged outing rights (Fill out this division if the non-custodial parent has visiting and outing rights between 20% and 40% of custody time)	FATHER	MOTHER
513	Identify the non-custodial parent ("X")		
514	Annual contribution of both parents (line 401 + line 406)		
515	Percentage of custody time for exercising visiting and prolonged outing rights (number of days : 365 X 100)		%
516	Compensation for visiting and prolonged outing rights (percentage of line 515 20% = % X line 401)		
517	Adjusted annual contribution of both parents (line 514 – line 516)		
518	Annual support payable by the non-custodial parent (line 517 X line 307)		
518.1	Adjusted annual support payable Reason:		
Divisio	n 2 Sole custody granted to each parent (Fill out this division if each parent has sole exclusive custody of at least one child)		
520	Indicate the number of children in the father's custody		
521	Indicate the number of children in the mother's custody		
522	Basic parental contribution of each parent (line 402)		
523	Average cost per child (line 401 ÷ line 400)		
524	Child care cost for each parent (father: line 523 X line 520) (mother: line 523 X line 521)		
525	Basic annual support (line 522 – line 524) Enter 0 if negative		
526	Annual support payable (line 525 + line 407) Enter 0 if line 525 is 0		
526.1	Adjusted annual support payable Reason:		
Divisio	n 3 Shared custody (Fill out this division if each parent assumes at least 40% of custody time in respect of all children)		
530	Distribution factor (%) of custody (father: number of days of custody ÷ 365 X 100) (mother: number of days of custody ÷ 365 X 100)	%	%
531	Basic parental contribution of each parent (line 402)		
532	Child care cost for each parent (line 401 X line 530)		
533	Basic annual support (line 531 – line 532) Enter 0 if negative		
534	Annual support payable (line 533 + line 407) Enter 0 if line 533 is 0		
534.1	Adjusted annual support payable		

Pa	rt 5 – Calculation of annual support according to custody time (cont	'd)	
Divisio	On 4 Both sole and shared custody (Fill out this division if at least one parent has sole custody of at least one child and if both parents have joint custody of at least another child)	FATHER	MOTHER
540	Average cost per child (line 401 ÷ line 400)		
541	Number of children in sole custody		
542	Cost for the care of children in sole custody (line 540 X line 541)		
543	Basic contribution of parents (line 542 X line 307)		
544	Difference between the cost of custody and the basic contribution (line 542 – line 543) Enter 0 if negative		
545	Basic annual support payable for children in sole custody (father: line 544 of mother – line 544 of father) Enter 0 if result is negative (mother: line 544 of father – line 544 of mother) Enter 0 if result is negative		
546	Number of children in shared custody		
547	Cost for the care of children in shared custody (line 540 X line 546)		
548	Distribution factor (%) of shared custody (father: number of days of custody	%	%
549	Basic parental contribution of each parent for children in shared custody (line 547 X line 307)		
550	Cost of shared custody for each parent (line 547 X line 548)		
551	Basic annual support (line 545 + line 549 = line 550) Enter 0 if negative		
552	Support payable (line 551 + line 407) Enter 0 if line 551 is 0		
552.1	Adjusted annual support payable Reason:		
D-			
Pa	rt 6 – Capacity to pay of debtor		
600	Disposable income of parent required to pay support (line 305)		
601	Multiply line 600 by 50%		
602	Annual support payable according to calculations under a division of Part 5		
603	Annual support payable (enter the lesser amount between lines 601 and 602)		
Pa	rt 7 – Agreement between parents		
(Comple under a	ete this part of both parents agree on an amount of support payable that departs from the amount calculated by division of Part 5 or Part 6 of this form)		
700	Annual support payable		
701	Annual support payable according to agreement between parents		
702	Difference between the 2 amounts (line 700 – line 701)		

P	art 7 – Agreement between parents (cont'd)	
703	State precisely the reasons for that difference:	
P	art 8 – Statement of each parent's assets and liabilities	
Divis Asse	ion 1 Statement of father's assets and liabilities	VALUE
in each works	ash, amounts deposited in bank accounts or in other financial institutions and the market value of property of the following categories (regardless of any debt related thereto): immovables, furniture, automobiles, of art, jewelry, shares, bonds, interests in a business, other investments, pension plans, retirement savings plans, owing, etc.	
	TOTAL	
credit of the contract of the	lities ebts or financial commitments of any nature in the form of loans or credit (mortgage, personal loan, credit line, cards, instalment sales, security, etc.) or that you must pay under a statute (fiscal debts, assessments, dues and inpaid duties, etc.) or a decision by a Court (damages, support, employment insurance or income security syments, fines, etc.)	VALUE
	TOTAL	
	Summary (assets – liabilities)	

Part 8 – Statement of each parent's assets and liabilities (cont'd)

Division 2 Statement of mother's assets and liabilities

in each of the	mounts deposited in bank accounts or in other financial ins e following categories (regardless of any debt related there jewelry, shares, bonds, interests in a business, other inves etc.	to): immovables, furnitu	re, automobiles,	VALUE
			TOTAL	
Liabilities Give debts or financial commitments of any nature in the form of loans or credit (mortgage, personal loan, credit line, credit cards, instalment sales, security, etc.) or that you must pay under a statute (fiscal debts, assessments, dues and other unpaid duties, etc.) or a decision by a Court (damages, support, employment insurance or income security overpayments, fines, etc.)				VALUE
			TOTAL	
		Summ	nary (assets – liabilities)	
Part 9	– Declaration under oath			
I declare that the above information is accurate and complete for my part and I sign:			nat the above information is ac ete for my part and I sign:	curate
at		at		
on the	day of	on the	day of	
Father's signa	ature	Mother's sign	ature	
Declaration	n sworn to before me	Declaration	n sworn to before me	
at		at		
on the	day of	on the	day of	
Signature of p	person empowered to administer oath	Signature of p	person empowered to administer oath	