



January 28, 2020

Via email: Gregory.lacko@canada.ca

Gregory Lacko, Counsel
Justice Canada
284 Wellington Street
Ottawa, ON K1A 0H8

Dear Mr. Lacko

RE: Tax Issues for Family Lawyers

Thank you for taking the time to discuss the *Family Orders and Agreements Enforcement Assistance Act* (FOAEAA) with us at the meeting between Justice Canada and the Canadian Bar Association, Family Law Section (CBA Section) on November 29, 2019. You had asked CBA Section members to consider which of the various documents that they might request would be most helpful in their practices. In response to your request, we have created a list of the documents that should be the priority items for family lawyers to obtain from the Canada Revenue Agency (CRA), once the new FOAEAA is in place.

In preparing this list, we considered the objectives of the Federal Child Support Guidelines and the items in section 21(1) of those Guidelines. In addition, we considered what items would best advance the best interests of the child and promote access to justice.

Our suggested list is as follows:

- T1 General (if not available, T1 Summary)
- Notice of Assessment/Reassessment
- Statement of Business Income/statement of Fishing or Farming earnings
- If the T1 General (or summary) and Notice of Assessment or Reassessment are not available, all T-slips
- T2 Corporate Tax Returns

We would welcome any further questions you might have, or further discussions of these issues.

Yours truly,

(original letter signed by Gaylene Schellenberg for Jeffrey D. Wise)

Jeffrey D. Wise, Q.C.
Chair, Family Law Section

cc. Claire Farid