



ONTARIO
Superior Court of Justice, Family Court
(Name of Court)

161 Elgin Street, Ottawa, Ontario K2P 2K1
(Court office address)

Court File Number
FC-15-2446-0

Form 25: Order (General)

☒ **Temporary**
☐ **Final**

Applicant(s)

(Full legal name & address for service: street, number, municipality, postal code telephone & fax numbers & e-mail address (if any).)

Jonathan William Kiska
1244 Lampman Crescent
Ottawa, Ontario
K2C 1P8

Lawyer's name & address: street, number, municipality, postal code, telephone & fax numbers & e-mail address (if any).

Wade L. Smith
Bell Baker LLP
Barristers and Solicitors
700-116 Lisgar Street
Ottawa, Ontario K2P 0C2
Tel: (613) 237-3444
Fax: (613) 237-1413 Box#35
wsmith@bellbaker.com

The Honourable
Madam Justice Audet
Judge (Print or type name)

March 22, 2018
May 1, 2018
May 17, 2018 and
September 7, 2018

Date of order

Respondent(s)

(Full legal name & address for service: street, number, municipality, postal code telephone & fax numbers & e-mail address (if any).)

Deirdre Moore
7 Vanson Avenue
Ottawa, Ontario
K2E 6A9
Tel: 613-261-3520

deirdre_cfa@icloud.com

Lawyer's name & address: street, number, municipality, postal code, telephone & fax numbers & e-mail address (if any).

Certified to be a true copy of original order
Copie authentique certifiée et conforme à l'originale
Dated this 20 day of November 2018
fait le

The court heard an application/motion made by (name of person or persons)

The Respondent, Deirdre Moore

The following persons were in court (names of parties and lawyers in court)

The Applicant, Jonathan William Kiska, and his counsel, Wade L. Smith

The Respondent, Deirdre Moore, self-represented.

The court received evidence and heard submissions on behalf of (name or names)

The parties

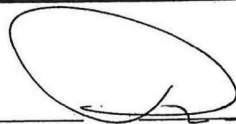
THIS COURT ORDERS THAT:

1. Based on the Applicant's 2017 income of \$98,750.00 (comprising of employment income of \$1,250.00 and taxable dividend (eligible) income of \$134,550, adjusted for tax purposes) and Ms. Moore's 2017 income of \$73,103 (comprising of an imputed employment income of \$30,000.00 and taxable (non-eligible dividends of \$50,000.00 as adjusted for taxes), as well as the parties' shared parenting regime, the child support payable by the Applicant to the Respondent for the two children is \$1,456.00 per month and the child support payable by the Respondent to the Applicant for the two children is \$1,111.00 resulting in a set-off amount payable by the Applicant to the Respondent of \$345.00 per month. This shall be paid retroactively to April 1, 2018.

2. Based on paragraph 1 hereof, the *Spousal Support Advisory Guidelines* suggest spousal support in the amount of \$0 (low range), \$371.00 (mid-range) or \$1,230.00 (high range). The high range leaves each party with 50% of the combined net disposable income and, given the equal timesharing arrangements between them, the Applicant shall pay to the Respondent spousal support in the amount of \$1,230.00 per month, retroactive to April 1, 2018.
3. As of April 1, 2018, each party shall assume 50% of the net costs of s.7 expenses incurred for the children.
4. The Applicant has paid \$1,924.00 per month in accordance with my March 22, 2018 Endorsement from April 1, 2018 to and including September 1, 2018, and these payments shall be credited to him towards the child and spousal support payable.
5. The costs award made on the March 22, 2018, Motion of \$2,000.00, payable by the Respondent to the Applicant, stands and it shall be repaid by the Respondent, mother, at the rate of \$200.00 per month.
6. Neither party shall bring any further Motion in this case, procedural or otherwise, except for a Motion to force the sale of the matrimonial home (by the Respondent) or for the disclosure of medical records (by the Applicant), unless they have first sought leave from the Court to do so by filing a 14B motion form, directed to the attention of Justice Audet, and copied to the other party. Unless leave is given to bring a specific Motion, no Motion shall be brought by either party until the trial of this matter.
7. Unless the Support Order is withdrawn from the Office of the Director, Family Responsibility Office, it shall be enforced by the Director and amounts owing under the Support Order shall be paid to the Director, who shall pay them to the person to whom they are owed.
8. This Order bears post-judgment interest at the rate of 3 per cent per annum effective from the date of this Order. Where there is a default in payment, the payment in default shall bear interest only from the date of default.

Put a line through any blank space left on this page.

November 20, 2018
Date of signature



P. MUNRO

Signature of judge or clerk of the court

2018-OCT-16

784 Taylor Creek Drive, Suite 100
Ottawa, Ontario
Canada K4A 0Z9

MARC PAYEUR

Professional Corporation - Société professionnelle

Chartered Professional Accountant - Comptable professionnel agréé

October 11, 2018

Mrs Deirdre Moore
7 Vanson Avenue
Ottawa, ON K2E 1P8

Dear Mrs Moore,

I examined the documentation that you supplied me which was included in the Superior Court of Justice, Family Court, Court File Number FC-15-2446-0, Form 14A: Affidavit (General) dated August 29, 2018.

- 1) You asked me to determine the nature of the dividends that were reported on the "Income Tax and Benefit Returns" (tax returns) for you and your ex-husband, Jonathan William Kiska, for the years included in the documentation which were 2015 and 2017. Your Notices of Assessment for 2013 and 2014 were also provided and showed clearly that the dividend reported on are assessed as line 180 - Ineligible dividends other than eligible dividends.

The income tax returns, slips and Notices of Assessment included with the documentation are missing some pages but overall the essential information to do the dividend determination can be found. The **T5 Statement of Investment Income** that were included clearly indicate that all dividends declared are Dividends other than Eligible Dividends with the appropriate boxes on the slips properly completed, namely **Actual amount of dividends other than eligible dividends (box 10)**, **Taxable amount of dividends other than eligible dividends (box 11)**, **Dividend tax credit for dividends other than eligible dividends (box 12)**. The T5 for 2015 from ADVISORONTRACK INC. was an Amended T5 and the one for 2017 is handwritten over the amounts reported for 2016.

The income tax returns for both you and your ex-husband reported accurately the amounts reported on the T5 slips at box 11, namely **"Taxable amount of dividends other than eligible dividends"** on line 120 - **Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Attach Schedule 4)**. Except for your 2017 tax return which showed the amount from line 120 properly reported also on line 180 - **Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations**, none of the other returns add the amount from line 120 reported also on line 180 which would have been the same amount and the proper way of reporting it. However, per the Notices of Assessment, the returns were correctly assessed in accordance with the amounts reported on the **T5 Statement of Investment Income (boxes 11 and 12)**.

In conclusion, the amounts of dividends reported on the tax returns for both, even if line 180 was not completed, were **Taxable amount of dividends other than eligible dividends (box 11 from the T5)** and the **Dividend tax credit for dividends other than eligible dividends (box 12 from the T5)** were properly claimed and also assessed by the Canada Revenue Agency as per the Notices of Assessments. This is contrary to some of the assertions in the Form 14A: Affidavit (General) dated August 29, 2018 (referred above).

to Wade Smith
(again) Oct 16/18
from Deirdre Moore

Tax confirmation
is RBC SB Box

Tel.: (613) 830-2020

Fax: (613) 837-8084

Email: MPayeur@MarcPayeur.com

to Tim
again!

- 2) You also asked me to look at the amounts reported in the Exhibit "D" and Exhibit "E" referred to in item 9. in the Form 14A: Affidavit (General) dated August 29, 2018 (referred above) and created from DivorceMate.

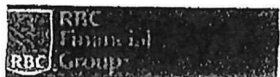
Here are my observations:

- a) You should obtain the justification as to why the Gross Employment Income attributed to you in the two scenarios of \$30,000 are significantly more than either the average of the previous three years of approximately \$11,223 or the highest employment income reported of \$17,895 in 2015.
- b) In both Exhibit "D" and Exhibit "E" on page 2 of 3, I fail to understand why there is a discrepancy between the amount reported on the line "Difference between Taxable and Actual CND dividends (CSG, Sch. III, s.5) in the amount used for the calculations in DivorceMate (\$37,050 for the column Jonathan and \$6,897 in the column Deirdre) and the actual amounts reported on the **T5 Statement of Investment Income** as being the differences between the **Actual amount of dividends other than eligible dividends** (box 10) and the **Taxable amount of dividends other than eligible dividends** (box 11) which gives the amount of \$19,550 for Jonathan with two T5 in 2017 (\$11,050 + \$8,500) and for Deirdre of \$8,500. If the \$19,550 and \$8,500 would be used in the calculations for Jonathan and Deirdre respectively, results could be different. You should be able to request revised scenarios of DivorceMate with the actual reported difference of \$19,550 and \$8,500 and obtain explanation how the initial numbers used in the Exhibit "D" and Exhibit "E" were calculated. If revisions are done, considerations should also be given to my observation at 2) a) noted above.

Regards,



Marc Payeur, CPA, CA, CFE


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Transaction History

Transit / Account: 00909-5070164 Date (yyyy/mm/dd): 2017/10/16-2017/10/18

1-16 of 16

Page 1 of 1

	View	Send Copy	Modify Search	New Search								
	<input type="checkbox"/>	Date (yyyy/mm/dd)	T/C	Description	Serial #	Item Seq. #	Debits/Cheques	Credits/Deposits	Balance			
1	<input checked="" type="checkbox"/>	2017/10/16	214	PTB DEP - OB427967	0			5,050.00				
2	<input type="checkbox"/>	2017/10/16	469	MISC PAYMENT - JVARI	0		226.35					
3	<input type="checkbox"/>	2017/10/16	480	CHEQUE - # 034*	34	1300176079	167.65					
4	<input type="checkbox"/>	2017/10/16	661	PTB CB WD- OB427967	0		200.00					
5	<input type="checkbox"/>	2017/10/16	902	LOAN INTEREST	21684502001		9.74		8,413.86			
6	<input type="checkbox"/>	2017/10/17	464	RBC Safe DepBox	0		12.46					
7	<input type="checkbox"/>	2017/10/17	464	RBC Safe DepBox	0		15.29					
8	<input type="checkbox"/>	2017/10/17	672	WWW PAYMENT - 3522 -VIRGIN MOBILE14	3522		122.74					
9	<input type="checkbox"/>	2017/10/17	672	WWW PAYMENT - 1159 -OTT WTR & SEWER	1159		200.00					
10	<input type="checkbox"/>	2017/10/17	672	WWW PAYMENT - 6035 -CAPITAL ONE M/C	6035		250.00					
11	<input type="checkbox"/>	2017/10/17	672	WWW PAYMENT - 8270 -ENBRIDGE	8270	OK	300.00					
12	<input type="checkbox"/>	2017/10/17	672	WWW PAYMENT - 3824 -HYDRO OTTAWA	3824		400.00					
13	<input type="checkbox"/>	2017/10/17	672	WWW PAYMENT - 8771 -BELL CANADA	8771		500.00					
	<input type="checkbox"/>	2017/10/17	672	WWW PAYMENT - 9795 -BMO MASTERCD	9795	OK	750.00					
15	<input type="checkbox"/>	2017/10/17	794	WWW TRANSFER - 5440	5440		100.00					
	<input type="checkbox"/>	2017/10/17	490	MONTHLY FEE	0		14.95		5,748.42			

confirmed by:

 Shawn Fox
 #D338
 at Bell

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build No: 9, R_IRIS_2017_08_Aug Oct 12 2017

 w/ Joanne
 at
 RBC

 At same time as paying
 bills, delete 3 payees
 that I never put
 there:

 JK personal tax instalments
 (hit SIN)
 JK property tax
 JK sewer & water

Insert
OPS complaint
re-forgery