Connecticut Bar Association®

Financial Issues in Family Law: Protecting Your Client's Interest

April 23, 2019

6:00 p.m. – 8:00 p.m.

CBA Law Center

New Britain, CT

CT Bar Institute Inc.

CT: 2.0 CLE Credits (General)
NY: 2.0 CLE Credits (AOP)

Lawyers' Principles of Professionalism

As a lawyer I must strive to make our system of justice work fairly and efficiently. In order to carry out that responsibility, not only will I comply with the letter and spirit of the disciplinary standards applicable to all lawyers, but I will also conduct myself in accordance with the following Principles of Professionalism when dealing with my client, opposing parties, their counsel, the courts and the general public.

Civility and courtesy are the hallmarks of professionalism and should not be equated with weakness;

I will endeavor to be courteous and civil, both in oral and in written communications;

I will not knowingly make statements of fact or of law that are untrue;

I will agree to reasonable requests for extensions of time or for waiver of procedural formalities when the legitimate interests of my client will not be adversely affected;

I will refrain from causing unreasonable delays;

I will endeavor to consult with opposing counsel before scheduling depositions and meetings and before rescheduling hearings, and I will cooperate with opposing counsel when scheduling changes are requested;

When scheduled hearings or depositions have to be canceled, I will notify opposing counsel, and if appropriate, the court (or other tribunal) as early as possible;

Before dates for hearings or trials are set, or if that is not feasible, immediately after such dates have been set, I will attempt to verify the availability of key participants and witnesses so that I can promptly notify the court (or other tribunal) and opposing counsel of any likely problem in that regard;

I will refrain from utilizing litigation or any other course of conduct to harass the opposing party;

I will refrain from engaging in excessive and abusive discovery, and I will comply with all reasonable discovery requests;

In depositions and other proceedings, and in negotiations, I will conduct myself with dignity, avoid making groundless objections and refrain from engaging I acts of rudeness or disrespect;

I will not serve motions and pleadings on the other party or counsel at such time or in such manner as will unfairly limit the other party's opportunity to respond;

In business transactions I will not quarrel over matters of form or style, but will concentrate on matters of substance and content;

I will be a vigorous and zealous advocate on behalf of my client, while recognizing, as an officer of the court, that excessive zeal may be detrimental to my client's interests as well as to the proper functioning of our system of justice;

While I must consider my client's decision concerning the objectives of the representation, I nevertheless will counsel my client that a willingness to initiate or engage in settlement discussions is consistent with zealous and effective representation;

Where consistent with my client's interests, I will communicate with opposing counsel in an effort to avoid litigation and to resolve litigation that has actually commenced;

I will withdraw voluntarily claims or defense when it becomes apparent that they do not have merit or are superfluous;

I will not file frivolous motions;

I will make every effort to agree with other counsel, as early as possible, on a voluntary exchange of information and on a plan for discovery;

I will attempt to resolve, by agreement, my objections to matters contained in my opponent's pleadings and discovery requests;

In civil matters, I will stipulate to facts as to which there is no genuine dispute;

I will endeavor to be punctual in attending court hearings, conferences, meetings and depositions;

I will at all times be candid with the court and its personnel;

I will remember that, in addition to commitment to my client's cause, my responsibilities as a lawyer include a devotion to the public good;

I will endeavor to keep myself current in the areas in which I practice and when necessary, will associate with, or refer my client to, counsel knowledgeable in another field of practice;

I will be mindful of the fact that, as a member of a self-regulating profession, it is incumbent on me to report violations by fellow lawyers as required by the Rules of Professional Conduct;

I will be mindful of the need to protect the image of the legal profession in the eyes of the public and will be so guided when considering methods and content of advertising;

I will be mindful that the law is a learned profession and that among its desirable goals are devotion to public service, improvement of administration of justice, and the contribution of uncompensated time and civic influence on behalf of those persons who cannot afford adequate legal assistance;

I will endeavor to ensure that all persons, regardless of race, age, gender, disability, national origin, religion, sexual orientation, color, or creed receive fair and equal treatment under the law, and will always conduct myself in such a way as to promote equality and justice for all.

It is understood that nothing in these Principles shall be deemed to supersede, supplement or in any way amend the Rules of Professional Conduct, alter existing standards of conduct against which lawyer conduct might be judged or become a basis for the imposition of civil liability of any kind.

--*Adopted by the Connecticut Bar Association House of Delegates on June 6, 1994*

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Financial Issues in Family Law: Protecting Your Client's Interests (EYL190423)

Agenda

6:00 – 6:40 p.m.	Discovery Speaker: **David A. McGrath**, Louden Katz & McGrath LLC
6:40 – 7:20 p.m.	Child Support Guidelines Speaker: **Alexander J. Cuda**, Needle | Cuda
7:20 – 8:00 p.m.	Financial Affidavits Speaker: **Amy C. MacNamara**, Ferro Battey & MacNamara LLC

Faculty Biographies

Alexander J. Cuda is a highly respected family and matrimonial law attorney. He received his BA from Cornell University and his J.D. and LL.M. from Tulane University Law School. With numerous published articles and speaking engagements, Alex's leadership in family law is well-known. He has been named one of the "Top 10 Family Law Attorneys in Southern Connecticut" by such organizations as the National Academy of Family Law Attorneys (2017). The Connecticut Law Tribune recognized him as a "New Leader in the Law," in 2014. He has been deemed a "Rising Star" by both SuperLawyers (2012-present) as well as the Connecticut Bar Association Family Law Section (2010-2011). He was honored to receive the Connecticut Bar Association Pro Bono Award (2009) and has a 10 star "superb" featured attorney rating on Avvo. He is also the current Connecticut Bar Association CLE Program Chair and a member of the Executive Committee. Alex is an experienced negotiator and advocate whether in litigation, mediation, or arbitration. He also provides representation in family and matrimonial appeals. Alex is known for his vigorous advocacy, responsiveness, and personalized representation and understanding of each client's needs. He handles both custody and financial matters. Alex lives with his family in Fairfield County.

Amy C. MacNamara handles all aspects of complex matrimonial and family law matters, including cases which involve significant assets, executive compensation, child custody issues, and substance abuse/mental health issues. She has worked exclusively in the area of matrimonial and family law since 2009 and has extensive experience litigating and settling complex and sensitive matters. Preparation, effective communication, and practicality are the cornerstones of her practice. She takes a firm yet compassionate approach to the practice of family law, and works diligently to understand the individual issues raised in each case.

Attorney MacNamara received her B.A., magna cum laude, from Fordham University in 2006. She received her J.D., cum laude, from Quinnipiac University School of Law in 2009, where she earned an Academic Concentration, with honors, in Family and Juvenile Law. She is certified to act as a Guardian ad Litem (GAL) and Attorney for a Minor Child (AMC) in Connecticut. She was also the founding research assistant for the Committee for the Training of Professionals Serving as Guardians ad Litem and Attorneys for Minor Children, commonly known as the "GAL Training Academy."

Attorney MacNamara frequently lectures and presents on the field of family and matrimonial law. She currently serves as the Vice Chair of the Connecticut Bar Association's Family Law Section and the co-chair of the Fairfield County Bar Association's Family Law Section.

David McGrath is a partner at Louden, Katz & McGrath in Hartford where he handles divorce and custody litigation and appeals. He has practiced exclusively in the area of family law since 2010. He is the 2018-2019 Chair of the Young Lawyers Section of the Connecticut Bar Association.

- B.A., *Cum Laude*, Saint Anselm College.
- J.D., with Honors, University of Connecticut School of Law.
- Connecticut Bar Association Family Law Executive Committee (2011-present) "Rising Star" (2011).
- Family Law Chair (2011-2013, 2015), Director (2014) Officer (2016-present), "Star of the Year" (2012), "Chair Award" (2016) and "Achievement Award" (2017) Young Lawyers Section of the Connecticut Bar Association.

- Named “Rising Star” by *Super Lawyers Magazine* (2013-2018).
- Named among “New Leaders in the Law” by *Connecticut Law Tribune* (2016).
- Serves as a court appointed special master in Hartford and New Britain family courts.
- Hartford County Bar Association Judge Maxwell Heiman Award (2018).
- Fellow of the Connecticut Bar Foundation James W. Cooper Fellows Program (2019).

Financial Issues in Family Law: Protecting Your Client's Interests

Connecticut Bar Association
April 23, 2019
David A. McGrath
Louden, Katz & McGrath
638 Prospect Avenue
Hartford, CT 06105
Tel. 860-231-7150

DISCOVERY

Due Diligence.

"We have held that, in a legal malpractice claim against a marital attorney, the defendant attorney may be held to be negligent for failure properly to discover and value the [client's] business interests and related assets. . . ." (Citation omitted; internal quotation marks omitted.) *Ramin* v. *Ramin*, 281 Conn. 324, 343 (2007).

The Discovery Toolbox

1. The Practice Book is your friend!

   Familiarizing yourself with the Practice Book will allow you to:

   - Gain credibility with the court by showing knowledge of the relevant rules governing a dispute before the court.

   - Assert influence over opposing counsel by being able to parry counsel's request or objection to discovery by stating that said request or objection is improper or untimely.

   - Instruct the client at the time of the initial consultation of their obligations and responsibilities to provide documentation and information to the opposing party as well as to manage the expectations of the client concerning discovery from their spouse or former spouse.

2. Important Rules

   Practice Book § 25-31. Discovery and Depositions.

   - This section makes applicable to family matters Sections 13-1 through 13-10, inclusive, 13-13 through 13-16 inclusive, and 13-17 through 13-32 of the rules of practice.

   - Should an opposing party seek discovery under a section not contained in chapter 25 of the Practice Book, nor specifically incorporated pursuant to

§ 25-31, remind the opposing party or the court, that the request is impermissible in a family matter.

Practice Book § 13-2. Scope of Discovery; In General.

- Allows for a party to obtain discovery of information or disclosure production and inspection of papers, books, documents and electronically stored information material to the subject matter involved in the pending action.

- The requested information must be within the knowledge, power or possession of the person to whom the discovery request is addressed and the information requested should be easier to provide by the party to whom the request is made than it would be for the party requesting discovery.

- The information sought need not be admissible at trial so long as it appears reasonably calculated to lead to the discovery of admissible evidence.

- The phrase "reasonably calculated to lead to the discovery or admissible evidence" should be committed to memory and treated as your mantra when arguing why you need information from the opposing party. Take the time to come up with concrete and "reasonable" examples of how the requested information will lead to the discovery of admissible and material evidence should you be called upon to justify your discovery request to opposing counsel or the court.

Section 13-5. Protective Order.

- "Upon motion by a party from whom discovery is sought, and for good cause shown, the judicial authority may make any order which justice requires to protect a party from annoyance, embarrassment, oppression, or undue influence, or undue burden or expense . . . ." Practice Book § 13-5.

- "Good cause must be based upon a particular and specific demonstration of fact, as distinguished from stereotyped and conclusory statements." *Welch* v. *Welch*, 48 Conn. Supp. 19, 20 (2003).

- "Protective orders are useful to prevent discovery from being used as a club by threatening disclosure of matters which will never be used at trial. Discovery involves the use of compulsory process to facilitate orderly preparation of trial, not to educate or titillate the public. . . . [T]he fear of adverse publicity, intimidation or other outside forces that could interfere with the free flow of information, most of which would not be admissible during the actual litigation status of [the case] has been found to justify entry of a protective order." *Welch* v. *Welch*, supra, 48 Conn. Supp. at 26

- A party should move for a protective order for, *inter alia*, the following reasons: (1) protect confidential information; (2) to ask the court to dictate the terms and conditions of the exchange of information; (3) to limit the scope of the discovery requested; (4) to object to the time or place of a deposition.

- The case of *Cahn* v. *Cahn*, 225 Conn. 666 (1993) is instructive as it affirmed the trial court's ruling denying the admission of a deposition transcript where the opposing party was not present for the deposition but had filed a protective order prior to the deposition taking place. If you are the party seeking a deposition be sure to request a hearing on the protective order before proceeding with the deposition. It is good practice, however, to schedule the deposition for mutually agreeable time and place.

- A party has standing to seek a protective order concerning a discovery request served upon a non-party that affects the moving party's interest. *Cahn* v. *Cahn*, 26 Conn. App. 720, 728 (1992), affirmed, 225 Conn. 666 (1993). A party may seek a protective order to prevent the opposing party from seeking discovery for a non-party such as a parent, friend, employer or new significant other so long as they can demonstrate "good cause".

Sections 13-6 through 13-8. Interrogatories.

- These are served on the opposing party and are not filed with the court. Practice Book § 13-6(e) prohibits filing the interrogatories or notice of interrogatories with the court. "The party serving interrogatories or the notice of interrogatories shall not file them with the court."

- Upon motion, the judicial authority may allow for a longer time. Otherwise the response is due to be served on the requesting party within sixty days.

- The responding party must answer under oath and the responses may be used at trial to the extent permitted under the rules of evidence.

- The Practice Book does not limit the number of interrogatories that may be served on the opposing party. Some practitioners have been known to submit interrogatories that contain excessive numbers of questions which each question having multiple subparts. This approach typically will elicit a similar if not identical set of interrogatories being served back on the original issuing party. Responding and/or objecting to these requests can be very expensive for your client.

- Objections to interrogatories shall be immediately preceded by the interrogatory objected to, shall set forth reasons for the objection, shall be signed by the attorney making them and filed with the court.

- Like objections to discovery requests, no objection shall be placed on the short calendar until a good faith conference occurs and an affidavit is submitted to the court. The party seeking compliance may file a reply memorandum addressing the objections which may also refer to and include the good faith affidavit as an attachment.

- To avoid expensive litigation over interrogatories, a practitioner can either (1) depose the other party; or (2) speak with opposing counsel about limiting the scope and number of interrogatories that will be used by both parties.

Sections 13-9 and 13-10 Requests for Production

- These are served on the opposing party and are not filed with the court. Practice Book § 13-9(f) prohibits filing the requests for production or notice thereof with the court. "The party serving such request or notice of requests for production shall not file it with the court."

- Provides the requesting party the opportunity to inspect, copy, photograph or otherwise reproduce designated documents (including, but not limited to, writings, drawings, graphs, charts, photographs, phonograph records and electronically stored information) or to inspect and copy, test or sample any tangible things in the possession, custody or control of the party upon whom the request is served.

- Upon motion, the judicial authority may allow for a longer time. Otherwise the response is due to be served on the requesting party within sixty days.

- The Practice Book does not limit the number of requests that can be served upon a party.

- Objections shall be immediately preceded by the request objected to, shall set forth reasons for the objection, shall be signed by the attorney making them and filed with the court.

- No objection shall be placed on the short calendar until a good faith conference occurs and an affidavit is submitted to the court. The party seeking compliance may file a reply memorandum addressing the objections which may also refer to and include the good faith affidavit as an attachment.

- Section 13-9 is an important tool in the practitioner's toolbox. Avoid falling into a habit of filing generalized requests. Speak with your client ahead of time to gather information so your request can be narrowly tailored to seek the documents at issue.

- Be careful of your timeframe! Courts typically will sustain objections to requests for production that seek documents outside of five years from the commencement of the action. Exceptions include discovery concerning premarital agreements and the financial circumstances of the parties at the time of signing. If you need older documents, be sure to tell the court why in your reply memorandum to the opposing party's objection.

- The responding party in their response should provide a document to the requesting party containing each request and, underneath each request, listing the responsive documents that are being provided or whether the party has objected. See Practice Book § 13-10 (b). This list is invaluable as it memorializes what exactly has been provided and received. If you do not receive a list in compliance with this rule, move for an order of compliance pursuant to Section 13-14. If you know what you have received and what you have provided, discovery will be easier to manage.

- You have an obligation to make sure that the compliance is accurate throughout the litigation. See Practice Book § 13-15.

Section 25-32 Mandatory Disclosure and Production

- Provides that the parties exchange copies of documents which are responsive to eight (8) particular requests for production within sixty days of either party making a request pursuant to this section.

- Section 25-32 (b) states: "Such duty to disclose shall continue during the pendency of the action should a party appear. This section shall not preclude discovery under any other provisions of these rules."

- You should inform your client at the initial consult that at a minimum they will be expected to produce these documents and that they should begin to compile the documents at once.

- You will need to review these documents as well as it will give you a picture of the finances of the family. It will help you verify the information that your client submits to create their financial affidavit. It may lead you to ask for more detailed discovery pursuant to § 13-6 and 13-9.

- No one will argue (hopefully) that a request for production pursuant to this section is unreasonable. Depending on the nature of your case, it may not be wise to come out "guns blazing" with a § 13-9 Request for Production containing fifty (50) requests. It may infuriate opposing counsel and their client and derail any chance for resolving the matter quickly. It will invariably provoke a similar request of your client.

Practice Book § 25-56. Production of Documents at Hearing or Trial

- "At the trial management conference prior to the commencement of an evidentiary hearing or trial, but in no event later than five days before the scheduled hearing date, either party may seve on the other a rewquest for production of documents and tangible things …"

- By reference to Practice Book § 13-9(f) these requests shall not be filed with the court.

- Allows a party to request production of documents at an evidentiary hearing or trial.

- Permits the requesting party to introduce copies of documents not produced by the party receiving the request *without authentication.*

- Permits sanctions for failure to comply pursuant to Practice Book § 13-14.

Section 13-14 Order for Compliance

- Should be filed when a party fails to respond or responds inadequately to a request for discovery. Upon hearing the motion, the court may order, *inter alia*, fees and compliance by a date certain. By ordering a date certain, non-compliance with that date may give rise to a motion for contempt. It does not help your case for the court to believe that your client is refusing to comply with discovery requests.

- Section 13-14 (d) provides that the failure to comply shall be excused for failing to provide information, including electronically stored information, if the information was lost as a result of routine, good faith operation of a system or process in the absence of a showing of intentional actions designed to avoid known preservation obligations.

- At the outset of litigation, if you believe there to be danger of malfeasance with regard to evidence, you may want to send a "spoliation letter" to your adversary reminding them that their client has a legal duty to preserve relevant evidence (e.g., e-mails and other documents the party claims to discard instantaneously after receiving them). The intentional destruction of relevant evidence has been deemed a tort. See *Rizzuto* v. *Davidson Ladders, Inc.*, 280 Conn. 225, 234 (2006).

- Educate your client on how important it is to promptly provide complete responses. If your client is up to date, you have more traction going into court and claiming that the other party is willfully obstructing the discovery process. That argument has little use when your client is equally to blame.

Section 25-32A Discovery Noncompliance

- References Section 13-14(a). Requires the moving party to specify in a memorandum in support of their motion, the discovery sought and the remedy sought.

- The responding party shall, in a memorandum, specify why the discovery has not been provided or why such party has not complied with the discovery order. The responding party, if applicable, shall indicate "with specificity" what discover was provided and how compliance was made.

Sections 13-22 through 13-25 Request for Admission of Facts and Execution of Writings

- A party may request that the other party admit the truth of any matter relevant to the subject matter of the pending action. The request may also ask that a party affirm or deny the existence, due execution and genuineness of any documents described in the request.

- There are no limitations on the number of requests that can be served.

- The request is not filed with the court, but, the requesting party SHALL file a notice with the court that states that the party has served a request for admission on the other party. See Practice Book § 13-22 (b).

- The requests must be answered in thirty (30) days unless a motion for an extension of time is granted by the court. There is no automatic extension of time.

- Failure by the receiving party to FILE and serve answers within thirty (30) days or such time as the court previously determined deems the request admitted. Any matter admitted is conclusively established unless the judicial authority on motions permits withdrawal or amendment.

- The answer shall specifically deny the matter or set forth in detail the reasons why the answering party cannot truthfully admit or deny the matter.

- The party seeking the admission may seek to determine the sufficiency of an answer or objection. The “good faith” procedures must be followed. See Practice Book § 13-23 (b).

- If a party fails to admit the genuineness of any document or the truth of any matter as requested, and the other party proves the genuineness of the document or the truth of the matter, such party may apply to the court for an order requiring the other party to pay the reasonable expenses incurred in making that proof, including reasonable fees.

- Admissions are a great tool for getting direct answers to important questions in a case. You may be able to resolve issues of fact prior to the start of trial or a pretrial, which should assist you and opposing counsel in coming to an agreement.

Section 13-3 Materials Prepared in Anticipation of Litigation; Statement of Parties

- A party may obtain discovery of documents and tangible things otherwise discoverable under Section 13-2 and prepared in anticipation of litigation or for trial by or for another party or by or for that other party’s representative only upon a showing that the party seeking discovery has substantial need of the materials in the preparation of the case and is unable without undue hardship to obtain the substantial equivalent of the materials by other means.

- The judicial authority shall not order disclosure of the mental impressions, conclusions, opinions or legal theories of an attorney or other representative of a party concerning the litigation.

- A party may obtain, without the showing required under this section, discovery of any recording, by film, photograph, videotape, audiotape or any other digital or electronic means, of the requesting party and of any recording of any other party concerning the action or the subject matter, thereof, including any transcript of such recording.

- A party may obtain information identifying any such recording and transcript, if one was created, prior to the deposition of the party who is the subject of the recording; but the person from whom discovery is sought shall not be required to produce the recording or transcript until thirty days after the completion of the deposition of the party who is the subject of the recording or sixty days prior to the date the case is assigned to commence trial, whichever is earlier; except that if a deposition of the party who is the subject of the recording was not taken, the recording and transcript shall be produced sixty days prior to the date the case is assigned to commence trial. If a recording was created within such sixty day period, the recording and transcript must be produced immediately. No such recording or transcript is required to be identified or produced if neither it nor any part thereof will be introduced into evidence at trial. However if any such recording or part or transcript thereof is required to be identified and produced, all recording and transcripts thereof of the subject of the recording party shall be identified and produced, rather than only those recording or transcripts or parts thereof that the producing party intends to use or introduce at trial.

- After your initial Section 25-32 request for production, in a matter where you have reason to believe that recordings of your client may exist (e.g., opposing counsel claims that they have audio/video of your client) you may want to issue a request for production pursuant to Section 13-9 which includes a request seeking production of any recording by film, photograph, videotape, audiotape or any other digital or electronic means, of your client.

- Be cognizant of the following statutes:

  General Statutes §§ 53a-187, 53a-188, 53a-189, 53a-189a and 53a-189b. These statutes constitute Connecticut's eavesdropping laws. See also General Statutes § 52-570d – Action for Illegal Recording of Private Telephonic Communications.

- What happens if someone has obtained a recording illegally? Look to General Statutes § 52-184a. Section 52-184a of the General Statutes provides: "No evidence obtained illegally by the use of any electronic device is admissible in any court of this state." The application of Section 52-184a to a dissolution of marriage case was upheld by the Connecticut Appellate Court. *Rivera* v. *Rivera*, 15 Conn. App. 529 (1988). However, in *Robinson* v. *Robinson*, 2005 WL 1097096, 39 Conn. L. Rptr. 55 (2005), the Court, *Lavine, J.*, held that illegally obtained evidence can be used in a deposition as long as it not done to harass the witness. He points to the word "court" in 52-184a and notes the reasonably calculated standard applied in discovery.

- If you believe an opposing party seeks to introduce evidence at the time of trial or hearing that was obtained illegally, be prepared to file and argue a motion *in limine* (Practice Book § 15-3).

Section 13-4 Experts

- Requirements of disclosure

- Special rule for "treating medical providers" – 52-174(b) – business records exception.

- This is a loophole with regard to hearsay and medical records large enough to drive a truck through: “Any party offering in evidence a signed report and bill for treatment of any treating physician, dentist, chiropractor, naturopath, physical therapist, podiatrist, psychologist, emergency medical technician, optometrist, physician assistant or advanced practice registered nurse may have the report and bill admitted into evidence as a business entry and it shall be presumed that the signature on the report is that of the treating physician, dentist, chiropractor, naturopath, physical therapist, podiatrist, psychologist, emergency medical technician, optometrist, physician assistant or advanced practice registered nurse and that the report and bill were made in the ordinary course of business. The use of any such report or bill in lieu of the testimony of such treating physician, dentist, chiropractor, naturopath, physical therapist, podiatrist, psychologist, emergency medical technician, optometrist, physician assistant or advanced practice registered nurse shall not give rise to any adverse inference concerning the testimony or lack of testimony of such treating physician, dentist, chiropractor, naturopath, physical therapist, podiatrist, psychologist, emergency medical technician, optometrist, physician assistant or advanced practice registered nurse.”

- *Doe v. Rappoport*, 80 Conn. App. 111, 833 A.2d 926 (2003) provides that a bill for treatment need not be introduced with the report. You must still disclose the provider as an expert. *Sabatosso v. Hogan*, 91 Conn. App. 808, 882 A.2d 719 (2005).

- Q: is the testimony to be offered truly the subject of “expert opinion”?

- Rules of Evidence sec 7-2 (1) the witness must be qualified as an expert; (2) the expert witness' testimony must assist the court in understanding the evidence or determining a fact in issue.

- The subject matter upon which expert witnesses may testify is not limited to the scientific or technical fields, but extends to all specialized knowledge.

- According to *State* v *Porter*, 241 Conn 57 (1997) the trial court serves a “gatekeeper” function re: expert witness testimony of a scientific nature. Evidence is admissible if it is (1) “reliable”, (i.e., if the reasoning or methodology underlying the evidence is scientifically valid); and (2) relevant, (i.e. the reasoning or methodology underlying the scientific theory or technique in question properly can be applied to the facts in issue. Some factors re: reliability: general acceptance in the scientific community; has the methodology been tested? Subject to peer review?

Prestige of the witness; was the methodology developed solely to provide evidence in court?

- Q: Will CT adopt similar standards for non-scientific but specialized technical topics? i.e. custody evaluations? (Kumho Tire…)

- “Earning capacity” experts; etc.

Section 13-26 et. seq. Depositions

- Practice Book § 13-27 (a) provides in relevant part: “A party who desires to take the deposition of any person upon oral examination shall give reasonable notice in writing to every other party to the action. Such notice shall not be filed with the court, but shall be served upon each party or each party’s attorney in accordance with sections 10-12 through 10-17. The notice shall state the time and place for taking the deposition, the name and address of each person to be examined. . . . if a subpoena duces tecum is to be served on the person to be examined, the designation of the materials to be produced as set forth in the subpoena shall be attached to or included in the notice.”

- Section 13-27 (b) provides that a leave of a judicial authority is necessary to take the deposition of a party prior to the expiration of twenty days after the return day unless the adverse party has previously sought a deposition or discovery during said period.

- Section 13-27 (c) provides that leave of a judicial authority is not required if the deposition notice states that the person to be examined is about to go out of the state or is bound on a voyage to sea, and will be unavailable for examination unless the deposition takes place within twenty days of the return date.

- Section 13-27 (e) provides that the judicial authority may for good cause shown increase or decrease the time for taking the deposition. If you are dealing with an adversary with a history of deposing witnesses for five days, it may be a good idea to seek a protective order and an order from the court pursuant to this section which would curtail the amount of time for the deposition.

- The use of subpoenas to compel attendance at a deposition is addressed in § 13-28. Section 13-28 (c) provides in relevant part that: “Unless otherwise ordered by the court or agreed upon in writing by the parties, any subpoena issued to a person commanding the production of documents or other tangible things at a deposition shall not direct compliance within less than fifteen days from the date of service thereof.”

- A person may object to the subpoena within fifteen days after service.

- The power to subpoena a witness is controlled by statute and must designate the place and time when the witness should appear. See e.g., *State* v. *Burrows*, 5 Conn. App. 556, 558 (1985).

- A party who is a resident of this state may be compelled by notice to give a deposition at any place within the county of such party's residence or at such other place as fixed by court order.

- A nonparty deponent may be compelled by subpoena served within this state to give a deposition at a place within the county of his or her residence or within thirty miles of the nonparty deponent's residence, or if a nonresident of this state within any county in this state in which he or she is personally served, or at such other place as is fixed by order of the judicial authority.

- Examination and cross-examination of deponents may proceed as permitted at trial. See Practice Book § 13-30 (a).

- Every objection raised during a deposition shall be stated succinctly and framed so as not to suggest an answer to the deponent, and, at the request of the questioning attorney, shall include a clear statement as to any defect in form or other basis of error or irregularity. A person may instruct a deponent not to answer only when necessary to preserve a privilege , to enforce a limitation directed by the court, or to present a motion under subsection (c) (deposition conduction in bad faith) of § 13-30. See § 13-30 (b).

- Meet with your client before the deposition to prepare them for questioning. Ask them some sample questions and see how they respond. Be careful to protect any privileges. Inform the client about their surroundings during the deposition and how the deposition will proceed (i.e., breaks or questions to counsel from the client). Be careful if and when you instruct your client to not answer a question that would not touch upon a privilege. If you believe that the deposition was noticed to harass your client (or if you know the reputation of opposing counsel), you should seek a protective order limiting the scope of the questions, otherwise, it is all fair game.

- Be aware of the expenses. Section 13-30 (j) provides that the party on whose behalf a deposition is taken shall bear the cost of the original transcript, and any permanent electronic record including audio or video tape. Any party or the deponent may obtain a copy of the deposition transcript and permanent electronic record including audio or video tape at its own expense.

- Make certain to obtain the original sealed transcript. "The party at whose request the deposition was taken shall file the sealed deposition with the court at time of trial." Section 13-30 (d).

- If only part of a deposition is offered in evidence by a party, an adverse party may require the party to introduce any other part which ought in fairness to be considered with the other party introduced, and any party may introduce any other parts.

- The deposition of any physician, psychologist, chiropractor, naturopathic physician, osteopathic physician or dentist licensed under the provisions of the General Statutes may be received in evidence in lieu of the appearance of such witness at the trial or hearing whether or not the person is available to testify at the trial or hearing. See § 13-31 (a) (2).

- What are the "usual stipulations"? See § 13-31 (c).

3. Qualified Protective Order

- The qualified protective order is referred to in HIPAA which is referenced in Practice Book § 13-9 and 13-11A.

- HIPAA provides a procedure to protect records from disclosure without notification to an individual. Rules on HIPAA can be found at 42 U.S.C. §§1320d-1 *et seq*. and 45 C.F.R. §§ 160.101 *et seq*. Issues concerning confidentiality need to be addressed pursuant to state law.

- When seeking records directly from a provider covered by HIPAA, the providers will request a qualified protective order.

- Medical records, pharmacy records and psychotherapy records may be essential to claims concerning custody or a party's ability to earn income from employment.

4. Tailoring Discovery to Case Law.

A. Post Judgment Modification and *Borkowski* v. *Borkowski*, 228 Conn. 729 (1994).

- "Although, when acting on a motion to modify, the trial court is to examine the same criteria outlined in [General Statutes] § 46b-82 used to determine an initial award of alimony . . . it should evaluate the circumstances of the parties as they exist at the time of the modification hearing, compare them to what they were at the time of the last court order and arrive at a fair and equitable determination." Id., 746-7. (holding that the trial court's consideration of evidence predating the previous support order constituted error).

- The reasoning behind this ruling is that "[a] court, having performed its function of ruling upon a controversy cannot be taken over by the litigants for the continued readjudication and reconsideration of their affairs. To allow otherwise would waste time and leave an undesirable uncertainly in the economic affairs of the parties." Id., 739.

- Frequently, a party will object to a discovery requests that seeks documentation for a time period that predates the last order. Note, however, that the decision refers to what a court can evaluate. It does not refer to discovery. That being said, many trial courts will limit discovery to the date of the last order going forward. Your task as the party seeking this discovery is to give the court a reason why.

- One reason is a party's earning capacity. "Earning capacity is not defined in the statute, but case law is clear that earning capacity is the amount that a person can *realistically* be expected to earn" (Emphasis added; internal quotation marks omitted.) *Elia v. Elia*, 99 Conn. App. 829, 833 (2007). Two factors in determining earning capacity are employment history and historical earnings.

B. Dissipation of Marital Assets: *Finan* and *Gershman*

- "In *Gershman* v. *Gershman*, [286 Conn. 341, 351 (2008)] we recently concluded that dissipation in the marital context requires financial misconduct involving marital assets, such as intentional waste or a selfish financial impropriety, coupled with a purpose unrelated to the marriage." (Internal quotation marks omitted.) *Finan* v. *Finan*, 287 Conn. 491, 499 (2008).

- "We conclude that a trial court may consider evidence that a spouse dissipated marital assets prior to the couple's physical separation, for purposes of determining an equitable distribution of property under § 46b-81, so long as the actions constituting dissipation occur either: (1) in contemplation of divorce or separation; or (2) while the marriage is in serious jeopardy or is undergoing an irretrievable breakdown." Id.

- Speak with your client about when he or she believes the marriage broke down. Ask your client about their spending habits at that time or the habits of their spouse. Did your client or the other party have a relationship with another person where sums of money were spent on this non-marital purpose. Does either party have a gambling or substance abuse problem that involves the loss of funds?

- After speaking with your client draft the appropriate request for production. Even if it occurred prior to the filing of the divorce this type of financial misconduct may entitle your client to a bigger share of the remaining marital estate.

5. How to Keep Moving Forward

- Start early. The Automatic Orders (Practice Book § 25-5) provide that the parties shall exchange financial affidavits within thirty days of the return day. The fact that the Automatic Orders require such exchange means that the remedy of a motion contempt, rather than merely to compel, is appropriate for failure to provide a timely financial affidavit.

- Review the opposing party's affidavit with your client and tailor your discovery request to the income, assets and liabilities set forth therein. In practice many parties do not exchange affidavits at that stage in the case. If you are able to submit an affidavit at that time, you should request your opponent to produce one as well. If they cannot, seek it via motion for contempt.

- Keep up to date records of all discovery you have received and sent in the case. File a motion for discovery compliance if the opposing party fails to provide documentation.

- Keep your client up to date on the status of their compliance. If the opposing party files a motion seeking more documentation, bring that up with your client. With some clients you must be specific concerning the documentation you need them to provide. If they are too busy or unable to perform this task, ask them for authorization to speak with certain providers and banks to obtain the necessary information.

- Ask for a status conference to address scheduling and other discovery issues.

- Pay attention to Case Management Agreement (CMA). When submitting your CMA, be realistic with your chosen dates. If opposing counsel is amenable, you may deviate from the dates. If opposing counsel is difficult, you will need to address this issue before the Court at a status conference or other discovery hearing.

- Use your professional judgment to determine what is worth fighting for (i.e. those documents that will make a difference in your case). Involve your client in these decisions.

Financial Issues in Family Law: Protecting Your Client's Interests

Connecticut Bar Association

April 23, 2019

by

Alexander J. Cuda
Needle | Cuda
830 Post Road East, Suite 101
Westport, CT 06880
www.needlecuda.com
alex@needlecuda.com
Tel. 203-557-9500
Fax 203-557-9504

CHILD SUPPORT

I. Authority

Statutes

a. Section 46b-84: Parents' obligation for maintenance of minor child. Order for health insurance coverage.

b. Section 46b-86: Modification of alimony or support orders and judgments.

c. Section 46b-160 (et seq.): Petition by mother or expectant mother. Venue. Continuance of case. Evidence. Jurisdiction over nonresident putative father. Personal service. Petition to include answer form, notice and application for appointment of counsel. Genetic tests. Default judgment, when.

d. Section 46b-172: Acknowledgment of paternity and agreement to support; judgment. Review of acknowledgment of paternity.

e. Section 46b-215 (et seq.): Relatives obliged to furnish support. Attorney General and attorney for town as parties. Orders.

Regulations

a. Section 46b-215a-1: Definitions

b. Section 46b-215a-2c: Child Support Guidelines

c. Section 46b-251a-3a: Arrearage Guidelines

d. Section 46b-215a-4b: Total presumptive child support award as a percentage of the obligor's net income

e. Section 46b-215a-5c: Deviation criteria

f. Section 46b-215a-6: Worksheet for the Connecticut child support and arrearage guidelines

Practice Book

a. Sections 25-5 and 25-5A: Automatic Orders

b. Section 25-26: Modification of Custody, Alimony or Support

c. Section 25-27: Motion for Contempt (Enforcement)

d. Section 25-29: Notice of Orders for Support or Alimony

II. Litigation of Child Support

A. How does the issue come before the Court?

a. Dissolution of marriage

b. Application for custody

c. Petition for child support

d. Child support enforcement

e. Post judgment

B. Time Limit

Until the child is deceased, emancipated, over the age of eighteen and has completed the twelfth grade, or has attained the age of nineteen, whichever occurs first.

C. Child Support Guidelines Worksheet

Determining net income

a. Calculate gross income -- Regs. Conn. State Agencies § 46b-215a-1(11)

"Gross income" means the average weekly earned and unearned income from all sources before deductions

The gross income inclusions are:

(i) salary

(ii) hourly wages for regular, overtime and additional employment not to exceed 45 total paid hours per week

(iii) commissions, bonuses and tips

(iv) profit sharing, deferred and incentive-based compensation and severance pay

(v) tribal stipends and incentives

(vi) employment perquisites and in-kind compensation (any basic maintenance or special need such as food, shelter or transportation provided on a recurrent basis in lieu of or in addition to salary or wages)

(vii) military personnel fringe benefit payments

(viii) benefits received in place of earned income including, but not limited to, workers' compensation benefits, unemployment insurance benefits, strike pay and disability insurance benefits

(ix) veterans' benefits

(x) Social Security benefits paid to the parent for the parent's own needs, provided when the parent whose income is being determined receives both Supplemental Security Income (SSI) and Social Security disability or retirement benefits, the Social Security income inclusion shall not exceed $5 per week

(xi) Social Security dependency benefits paid on behalf of a child whose support is being determined, which are based on the earnings record of the parent whose income is being determined

(xii) net proceeds from contractual agreements

(xiii) pension and retirement income

(xiv) rental income after deduction of reasonable and necessary expenses

(xv) estate or trust income

(xvi) royalties

(xvii) interest, dividends and annuities

(xviii) self-employment earnings, after deduction of all reasonable and necessary business expenses

(xix) alimony being paid by an individual who is not a party to the support determination

(xx) adoption subsidy benefits received by the custodial parent for the child whose support is being determined

(xxi) lottery and gambling winnings, prizes and regularly recurring gifts (except as provided in subparagraph (B)(vi) of this subdivision)

(xxii) education grants (including fellowships or subsidies, to the extent taxable as income under the Internal Revenue Code)

The gross income exclusions are:

(i) support received on behalf of a child who is living in the home of the parent whose income is being determined

(ii) Supplemental Security Income (SSI) payments, including those received on behalf of a child who is living in the home of the parent whose income is being determined

(iii) Social Security disability or Social Security retirement benefits in excess of $5 per week, when the parent also receives SSI

(iv) federal, state and local public assistance grants

(v) earned income tax credit

(vi) the income and regularly recurring contributions or gifts of a spouse or domestic partner

b. Allowable deductions from income – Regs. Conn. State Agencies § 46b-215a-1(1)

(i) Federal, state, and local income taxes

(ii) Social security taxes or mandatory retirement plan deductions, not to exceed Social Security amount

(iii) Medicare tax

(iv) Medical, hospital, dental, or health insurance

(v) Court-ordered life insurance

(vi) Court-ordered disability insurance

(vii) Mandatory union dues or fees

(viii) Court-ordered alimony or child support awards for individuals not involved in the support determination (subject to limits)

(ix) Imputed support obligation for qualified child

c. Does it match the financial affidavit? Does it match something else?

d. Presumptive child support amount

e. Calculate unreimbursed medical expense

f. Calculate child care contribution

g. Calculate arrearage payment

h. Use the guidelines chart

i. Use of software

NOTE: REMEMBER GUIDELINES FOR COURT!

D. Anticipated future payments of an unknown amount

a. The receipt of bonuses or vesting of indeterminate amounts such as restricted stock is always included as income for purposes of calculating the child support order

b. Supplemental orders shall apply in cases where the future compensation is indeterminate when the order enters.

c. For bonuses and other incentive-based compensation such as stock options, restricted stock, or other stock rights, of, as, or when vested or exercisable: the indeterminate nature of such amounts precludes their inclusion in the gross income of the parent expected to receive them at the time the order enters.

d. Treated separately from the basic current support order

e. Commission approach: parties agree or the court orders a percentage of the future amounts as support upon receipt of the payment or vesting.

f. For combined net weekly incomes of not more than $4,000, percentage shall be generally consistent with guidelines schedule.

g. For combined net weekly incomes over $4,000, the order shall be determined on a case by case basis.

h. To what extent can you make the overall award self-modifying?

E. Split Physical Custody

a. "Split custody" means a situation in which there is more than one child in common and each parent is the custodial parent of at least one of the children. Regs. Conn. State Agencies § 46b-215a-1(24).

b. Calculate the presumptive child support amount for one parent, as if the child(ren) in that parent's custody were the only children of the parties; then do the same for the child(ren) in the other parent's custody. Regs. Conn. State Agencies § 46b-215a-2c(c)(7)(A).

c. Subtract the lesser presumptive child support amount from the greater, and the remaining amount is the presumptive child support to be paid, absent a deviation. Regs. Conn. State Agencies § 46b-215a-2c(c)(7)(A).

F. Shared Physical Custody

a. "Shared physical custody" means a situation in which the physical residence of the child is shared by the parents in a manner that ensures the child has substantially equal time and contact with both parents. An exactly equal sharing of physical care and control of the child is not required for a finding of shared physical custody. Regs. Conn. State Agencies 46b-215a-1(23).

b. Presumptive current support order shall equal the presumptive current support amount of the parent with the higher net weekly income, payable to the parent with the lower net weekly income. Regs. Conn. State Agencies § 46b-215a-2c(c)(7)(B).

c. Can also be a deviation when shared physical custody reduces expenses for the child with the lower net weekly income, OR increases expenses for the child, for the parent with the higher net weekly income; AND sufficient funds remain for the parent receiving support to meet the needs of the child after deviation, OR both parents have substantially equal income. Regs. Conn. State Agencies § 46b-215a-2c(c)(7)(B).

NOTE: Don't get split custody and shared custody confused in calculating child support. See *Cyganovich v. Cyganovich*, 189 Conn.App. 164 (2019) (affirming trial court's application of the guidelines, and noting the different means of calculating support for shared custody as differentiated from split custody).

G. Deviations

NOTE: You still need to calculate the presumptive amount of child support, THEN proceed with the deviation.

What are the deviations?

Set forth in Regs. Conn. State Agencies § 46b-215a-5c.

a. Other financial resources available to a parent, limited to:

   i. substantial assets, including both income-producing and non-income-producing property

   ii. parent's earning capacity

   iii. parental support being provided to a minor obligor

   iv. regularly recurring contributions or gifts of a spouse or domestic partner, BUT ONLY if it is found that the parent has reduced his or her income or has experienced an extraordinary reduction of his or her living expenses as a direct result of such contributions or gifts.

b. Hourly wages for regular, overtime, and additional employment in excess of 45 total paid hours per week, but not to exceed 52 total paid hours per week,

   i. Parent has to have earned such wages on a regular and consistent basis, and the opportunity to earn such wages is reasonably expected to continue on a regular and consistent basis in the foreseeable future

   ii. Considering such wages as income available for the support determination is in the best interests of the child

   iii. Such wages not to be considered income for order modification purposes if the parent is an obligor who is an hourly wage earner who worked 45 hours per week or less at the time of the establishment of the support order

c. Extraordinary expenses for care and maintenance of child – that are essential for the proper care and maintenance of the child whose support is being determined. Limited to:

    i. Education expenses

    ii. Unreimbursed medical expenses

    iii. Expenses for special needs

d. Extraordinary parental expenses – for expenses not considered allowable deductions from gross income, but necessary for the parent to maintain a satisfactory parental relationship with the child, continue employment, or provide for the parent's own medical needs. Limited to:

    i. Significant visitation expenses

    ii. Job-related unreimbursable employment expenses of individuals who are self-employed

    iii. Unreimbursable medical and disability -related expenses

e. Needs of a parent's other dependents – due to legal responsibility for the support of individuals other than the child whose support is being determined. Only these factors may justify such a deviation:

    i. Resources available to a qualified child

    ii. Child care expenses for a parent's qualified child (limitations apply)

    iii. Verified support payments made by a parent for his/her dependent child not resident with such parent.

    iv. The significant and essential needs of a spouse (limitations apply)

f. Coordination of total family support

    i. In some cases, this may form the basis for a deviation when such considerations will not result in a lesser economic benefit to the child, for these reasons only:
    -- division of assets and liabilities
    -- Provision of alimony
    -- Tax planning considerations

g. Shared physical custody (in specific circumstances)

h. Extraordinary disparity in parental income

i. Total child support award exceeds 55% of obligor's net income

j. Best interests of the child

k. Other equitable factors

What to do to memorialize a deviation

Suggested language (use or tweak at your own risk):

"The parties agree and understand that the Connecticut Child Support Guidelines would provide for a presumptive weekly child support obligation of the Husband to the Wife of $_____. The parties agree that the presumptive child support amount is not equitable or appropriate in this matter. The parties have agreed to deviate from the presumptive child support amount such that no child support shall be paid from the Husband to the Wife. The parties are asking the Court for an order consistent with their agreement as to child support, and respectfully submit that this agreement is in the best interest of their minor children and that the submitted deviation is equitable and appropriate under the circumstances of this case due to [LIST APPLICABLE DEVIATION CRITERIA HERE]."

H. Earning capacity

a. Trial court must first determine the presumptive support amount, and then earning capacity is addressed as a deviation criteria

b. *Fox v. Fox*, 152 Conn.App. 611, cert. denied, 314 Conn. 945 (2014); *Battistotti v. Suzanne A.*, 182 Conn.App. 40 (2018); *Keusch v. Keusch*, 184 Conn.App. 822 (2018)

c. However, earning capacity is one of the statutory criteria considered under Conn. Gen. Stat. § 46b-84(d).

I. Net income above the guidelines chart

a. Chart stops at $4,000 total net income per week

b. *Maturo v. Maturo*, 296 Conn. 80 (2010); *Misthopoulos v. Misthopoulos*, 297 Conn. 358 (2010).

c. Calculate the floor/ceiling to take into account "excess" income above the guidelines chart – consider evidence of children's specific needs

(i) The minimum presumptive support amount shall be the support amount at $4,000 net weekly income.

(ii) The maximum presumptive support amount shall be determined by multiplying the parents' net weekly income by the applicable percentage shown at the $4,000 net income level.

(iii) The minimum and maximum presumptive amounts may be rebutted by application of the deviation criteria and/or statutory criteria including Conn. Gen. Stat. § 46b-84(d).

J. Judicial Child Support Guidelines

a. Court may prepare its own guidelines

b. If the Court's guidelines are not based on the evidence and testimony at trial, or take into account supplemental information, such as the tax code, without appropriate judicial notice, it may be error. See *Ferraro v. Ferraro*, 168 Conn.App. 723 (2016).

K. Modifiability

a. Conn. Gen. Stat. § 46b-86(a):

i. Substantial change in circumstances

ii. Rebuttable presumption that any deviation less than fifteen per cent from the child support guidelines is not substantial/more than fifteen per cent is substantial

b. Upon a showing that the final order for child support substantial deviates from the child support guidelines, unless there was a specific finding on the record that the application of the guidelines would be inequitable or inappropriate

c. In determining whether to modify a child support order based on a substantial deviation from child support guidelines, the court shall consider the division of real and personal property set forth in the final decree and the benefits accruing to the child as a result of such division.

NOTE: No retroactive modification without proper service[1]

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[1] Concerning retroactivity, note that pursuant to Conn. Gen. Stat. § 46b-215(a)(7)(A), in the case of a child born out of wedlock whose parents have not intermarried, a parent's liability for child support can be as much as three years next preceding the filing of a petition or written agreement to support. Such an order is to address support due because of neglect or refusal to furnish support for periods prior to the action.

L. Limits on Nonmodifiability

Kirwan v. Kirwan, 185 Conn. 713, 731-732 (2018) (citing *Guille v. Guille*, 196 Conn. 260 (1985):

> Custody and support issues not only impact the divorcing parents but also significantly impact the future health and welfare of children for whom child support is intended to benefit. In *Guille v. Guille*, 196 Conn. 260, 262–64, 492 A.2d 175 (1985), our Supreme Court discussed the independent nature of a child's right to support and held that this right cannot be vitiated or circumscribed by way of an agreement between the parents.
>
> In *Guille*, the court first recognized that General Statutes § 46b-84 (a) imposes a duty on divorcing parents to "maintain the child according to their respective abilities, if the child is in need of maintenance." *Id.*, at 263, 492 A.2d 175. In the court's view, this statutory duty "creates a corresponding right in the children to such support." (Internal quotation marks omitted.) *Id.* The court in *Guille* also emphasized that although child support orders are "made and enforced as incidents to divorce decrees ... the minor children's right to parental support has an independent character, separate and apart from the terms of the support obligations as set out in the judgment of dissolution." (Citation omitted; internal quotation marks omitted.) *Id.*
>
> "The independent nature of a child's right to parental support [had been] recognized by [our Supreme Court] long before that right was codified in our statutes." *Id.* As an example, the court in *Guille* cited to its decision in *Burke* v. *Burke*, 137 Conn. 74, 80, 75 A.2d 42 (1950), in which it stated: "A husband and wife cannot make a contract with each other regarding the maintenance or custody of their child which the court is compelled to enforce, nor can the husband relieve himself of his primary liability to maintain his child by entering into a contract with someone else to do so. The welfare of the child is the primary consideration. The court may recognize the contract, but such contract will not be enforced longer than it appears to be for the best interests of the child, and parents entering into such a contract are presumed to do so in contemplation of their obligations under the law and the rights of the child." (Internal quotation marks omitted.) *Guille v. Guille*, supra, 196 Conn. at 264, 492 A.2d 175.

M. Arbitration

a. Conn. Gen. Stat. § 46b-66(c): Arbitration cannot include child support.

b. Are there ways to arbitrate a financial case and carve out the child support component?

N. Special needs child support

a. Conn. Gen. Stat. § 46b-84(c): The court may make appropriate orders of support of any child with intellectual disabilities as defined in section 1-1g, or a mental disability or physical disability as defined in subdivision (15) of section 46ba-51, who resides with a parent and is principally dependent upon such parent for maintenance until such child attains the age of twenty-one.

b. Child support guidelines do not apply

O. Issues Pertaining to Other States

a. Uniform Interstate Family Support Act: Conn. Gen. Stat. §§ 46b-301 to 46b-425.

b. Child support awards from other states: substantive law of the foreign jurisdiction should govern its judgment. See, e.g., *Evans v. Evans*, 35 Conn.App. 246 (1994) (holding that the controlling substantive law for a registered foreign judgment from New York State was New York law, and applying New York law to modification of child support). See also *Symolon v. Han*, 56 Conn. L. Rptr 148, 2013 WL 2945084 (Conn. Super. Ct. May 16, 2013) (Bozzuto, J.) (finding that child support guidelines are also substantive in nature and therefore the foreign jurisdiction guidelines should be followed in determining current child support amount based on foreign judgment).

CCSG-1 Rev. 7-15
C.G.S. Â§46b-215a
Â§46b-215a-6, Regulations of
Connecticut State Agencies

STATE OF CONNECTICUT
COMMISSION FOR CHILD SUPPORT GUIDELINES
WORKSHEET for the Connecticut Child Support and Arrearage Guidelines

MARGE	HOMER	CUSTODIAN	
Marge Simpson	Homer Simpson	☒ MARGE ☐ HOMER ☐ OTHER:	
COURT		D.N./CASE NO.	NUMBER OF CHILDREN 3

CHILD'S NAME	DATE OF BIRTH	CHILD'S NAME	DATE OF BIRTH	CHILD'S NAME	DATE OF BIRTH
Bart		Lisa		Maggie	

All money amounts in this worksheet may be rounded to the nearest dollar

	I. NET INCOME (Weekly amounts)	MARGE	HOMER
1.	Gross income (attach verification)	$ 192	$ 9,615
	1a. Number of hours used in calculation MARGE HOMER		
2.	Federal income tax (excluding Self Employment Tax and Earned Income Credit)	$ (21)	$ 2,804
3.	Social security tax or mandatory retirement	$ 12	$ 157
4.	Medicare tax	$ 3	$ 191
5.	State and local income tax (based on all allowable exemptions, deductions and credits)	$ 0	$ 654
6.	Medical/hospital/dental insurance premiums (including Husky) for parent and all legal dependents	$ 0	$ 0
7.	Court-ordered life insurance for benefit of child	$ 0	$ 0
8.	Court-ordered disability insurance	$	$
9.	Mandatory union dues or fees (only if deducted by employer)	$	$
10.	Mandatory uniforms and tools (only if deducted by employer)	$	$
11.	Non-arrearage payments on court ordered alimony and child support awards (for other than parent/child(ren) of this order)	$ 0	$ 0
12.	Amount reserved to support qualified child(ren) (line 12f times line 12a)	$ 0	$ 0

Qualified Child Deduction Section:	MARGE	HOMER
12a. Number of qualified children	$ 0	$ 0
12b. Total # children for qualified child calculation Number of children on this order + line 12a =	$	$
12c. Sum of lines 2-11	$	$
12d. Line 1 - line 12c =	$	$
12e. Amount from schedule based on the parent's line 12d income and total # of children (line 12b)	$	$
12f. Line 12e / line 12b =	$	$

		MARGE	HOMER
13.	Add lines 2 through 12 and enter amount here	$ (6)	$ 3,806
14.	Net weekly income (line 1 - line 13 =)	$ 198	$ 5,809
	II. CURRENT SUPPORT		
15.	Combined net weekly income (Add both parents' line 14 income. Round to the nearest $10)	$ 6,010	
16.	Basic child support obligation (from Schedule)	$ 824	
17.	Each parent's percentage share of line 15 (line 14 for each parent / line 15)	3.29 %	96.71 %
	(If noncustodial parent is a low-income obligor, skip this line and enter line 16 amount in noncustodial parent's column on ln 18.)		
18.	Each parent's share of the basic child support obligation (line 17 x line 16 for each parent)	$ 27	$ 797
19.	Social security dependency benefits adjustment	$	$ 0
20.	Presumptive current support amount (line 18 - line 19 =) (Rounded to the nearest dollar) (Enter noncustodial parent's amount on line 30.)	$ 27	$ 797

	III. NET DISPOSABLE INCOME	MARGE	HOMER
21.	Line 14 + line 30 (for custodial parent); line 14 - line 30 (for noncustodial parent)	$ 995	$ 5,012
22.	Noncustodial parent's line 19 amount (social security dependency benefits for child)	$ 0	
23.	Line 21 + line 22 (for custodial parent); line 21 - line 22 (for noncustodial parent)	$ 995	$ 5,012
	IV. UNREIMBURSED MEDICAL EXPENSE		
24.	Add both parents' line 23 amounts and enter it here: (combined net disposable income)	$ 6,007	
25.	Each parent's percentage share of combined net disposable income (Line 23 for each parent / line 24; then x 100 and round to the nearest whole %)	17 %	83 %

If the noncustodial parent is a low-income obligor (based on line 14 Net Weekly Income), go to line 26.
If the noncustodial parent is not a low-income obligor (based on line 14 Net Weekly Income), enter these percentages on line 33b.

26. Compare the noncustodial parent's line 25 amount to 50%. Enter the lower percentage on line 33b for the noncustodial parent. Then take 100 - line 33b for the noncustodial parent and enter the amount on line 33b for the custodial parent.

V. CHILD CARE CONTRIBUTION

27. Does the noncustodial parent's line 23 amount fall within the shaded area of the schedule? If yes, go to line 28. If no, skip line 28 and enter the noncustodial parent's line 25 percentage on line 34b.

28. Does the custodial parent's line 23 amount fall within the shaded area of the schedule? If no, enter 20% on line 34b as the noncustodial parent's child care contribution. If yes, compare the line 25 amount for the noncustodial parent to 50% and enter the lower amount on line 34b.

VI. ARREARAGE PAYMENT

29. Line 30 * .20 = $ *OR* amount determined in A, B, C or D, below (check box that applies): $

- ☐ A. If noncustodial parent is a low-income obligor, enter the greater of 10% of line 30 or $1 per week, unless paragraph B below applies.
- ☐ B. If the child is living with the obligor, enter: (1) $1 per week if the obligor's gross income is less than or equal to 250% of poverty level, OR (2) 20% of an imputed support obligation for the child if the obligor's gross income is greater than 250% of poverty level.
- ☐ C. If there is no current support order and paragraph B above does not apply, enter: (1) 20% of an imputed support obligation if the parents have a present duty to provide support for the child, OR (2) 100% of an imputed support obligation if the parents have no present duty to provide support for the individual.
- ☐ D. If paragraphs A, B and C above, do not apply and the sum of the current support and arrearage payments would exceed 55% of the noncustodial parentâ€™s line 14 amount, enter 55% of the noncustodial parent's line 14 amount - line 30 amount.

VII. SUMMARY OF WORKSHEET

		Total Child Support Award Calculation	
30.	Presumptive current support (from line 20): $ 797	Line 30 Amount:	$ 797
31.	Arrearage payment (from line 29): $	Line 31 Amount:	$
32.	Total arrearage: $ *(broken down as noted below)*	Line 33a Amount:	$ 0
	State arrearage: $ Family arrearage: $	Line 34 Amounts:	
33	a. Cash medical: $ 0	a Cash Child Care Amt:	$
	b. Unreimbursed medical expenses: MARGE 17 % / HOMER 83 %	b Equivalent of percent:	$
34	a. Child Care Contribution: $	**Total Child Support Award**	$ 797
	b. Child Care Contribution: HOMER 83 %	**(enter this amount on line 35a.)**	

35 a. Total child support award (excluding % amounts for unknown costs): $ 797
b. Total child support award as a % of the obligor's net income: $ 13.72 % (line 35a / line 14 of the obligor; then x 100)

VIII. DEVIATION CRITERIA *(Attach additional sheet if necessary.)*

36. Reason(s) for deviation from presumptive support amounts: (Check all boxes that apply.) ☐ Check here if deviating by agreement.

Parent's other financial resources	*Extraordinary parental expenses*	*Coordination of total family support*
☐ substantial assets	☐ significant visitation expenses	☐ division of assets and liabilities
☐ parent's earning capacity	☐ unreimbursed employment expenses	☐ provision of alimony
☐ parental support provided to a minor obligor	☐ unreimbursed medical/disability expenses	☐ tax planning considerations
☐ recurring gifts of spouse or domestic partne	*Needs of parent's other dependents*	Special circumstances
☐ employment over 45 hours per week	☐ resources available to qualified child	☐ shared physical custody
Extraordinary expenses for child	☐ child care expenses for qualified child	☐ extraordinary disparity in parental income
☐ education expenses	☐ verified support for non-resident child	☐ best interests of the child
☐ unreimbursable medical expenses	☐ significant and essential needs of a spouse	☐ total award exceeds 55% of obligor's net
☐ special needs		☐ other equitable factors (explain)

PREPARED BY	TITLE	DATE
Melissa Needle		04/17/2019

FINANCIAL AFFIDAVIT
JD-FM-6-LONG Rev. 2-16
P.B. §§ 25-30, 25a-15

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Instructions

*Use this long version if either your **gross annual income is more than $75,000** (see Section I. Income) or your **total net assets are more than $75,000** (see Section IV. Assets), or if both are more than $75,000. Otherwise, use the short version, form JD-FM-6-SHORT.*

Docket number
- FA - - - S

For the Judicial District of

At *(Address of Court)*

Name of case

Name of affiant *(Person submitting this form)*

☐ Plaintiff ☐ Defendant

Certification

I understand that the information stated on this Financial Statement and the attached Schedules, if any, is complete, true, and accurate. **I understand that willful misrepresentation of any of the information provided will subject me to sanctions and may result in criminal charges being filed against me.**

I. Income

1) Gross Weekly Income/Monies and Benefits From All Sources

Computed based on year-to-date, but no less than the last 13 weeks. If computation is based on less than 13 weeks or if your computations are not reflective of current wages, explain:

Paid: ☐ Weekly ☐ Bi-weekly ☐ Monthly ☐ Semi-monthly ☐ Annually

If income is not paid weekly, adjust the rate of pay to weekly as follows:

Bi-weekly → divide by 2	Semi-monthly → multiply by 2, multiply by 12, divide by 52
Monthly → multiply by 12, divide by 52	Annually → divide by 52

(a)	Employer(s)	Address(es)		Base Pay:
Job 1			☐ Salary ☐ Wages	$
Job 2			☐ Salary ☐ Wages	$
Job 3			☐ Salary ☐ Wages	$

Total of base pay from salary and wages of all jobs .... $

(b) Overtime .... $
(c) Self-employment .... $
(d) Tips .... $
(e) Commissions .... $
(f) Bonuses .... $
(g) Dividends .... $
(h) Interest .... $
(i) Trusts .... $
(j) Annuities .... $
(k) Pensions .... $
(*l*) Retirement/Tax Deferred Funds .... $
(m) Social Security .... $
(n) Disability .... $
(o) Unemployment .... $
(p) Worker's compensation .... $
(q) Public Assistance *(Welfare, TFA payments)* .... $
(r) Child Support *(Actually received)* .... $
(s) Alimony *(Actually received)* .... $
(t) Rental and income producing property .... $
(u) Royalties and other rights .... $
(v) Contributions from household member(s) $
(w) Cash income .... $
(x) Veterans Benefits .... $
(y) Other: ________ $

(z) Total Gross Weekly Income/Monies and Benefits From All Sources *(Add items a through y)* $

Hours worked per week _________

Gross yearly income from prior tax year. Provide amount of income, not copies of forms .... $___________

List here and explain any other income including but not limited to: non-reported income; and support provided by relatives, friends, and others:

____

____

2) Mandatory Deductions *(If consistent deductions don't occur every pay check* ***provide average amounts****.)*

	Job 1	Job 2	Job 3	Totals
(1) Federal income tax deductions *(claiming ___ exemptions)*	$	$	$	$
(2) Social Security or Mandatory Retirement	$	$	$	$
(3) State income tax deductions *(claiming ___ exemptions)*	$	$	$	$
(4) Medicare	$	$	$	$
(5) Health insurance	$	$	$	$
(6) Union dues	$	$	$	$
(7) Prior court order — child support or alimony	$	$	$	$
(8) Total Mandatory Deductions *(add items 1 through 7)*	$	$	$	$

3) Net Weekly Income .... $___________

Subtract the Total Mandatory Deductions [see item I., 2), (8)] from the Total Gross Weekly Income/Monies and Benefits From All Sources [see item I., 1), z)]

4) Other Deductions

(1) Credit Union Loan .... $___________

(2) Savings .... $___________

(3) Retirement.. $___________

(4) Subsequent Other Order of Court........... $___________
(i.e., child support, alimony)

(5) Health Savings Account(s) or Plan(s)...... $___________

(6) Deferred Compensation or 401K .... $___________

(7) Other Pre-Tax Deductions..................... $___________

(8) Other Wage Executions .... $___________

(9) Total Other Deductions *(add items 1 through 8)* .... $___________

II. Weekly Expenses Not Deducted From Pay

If expenses are not paid weekly, adjust the rate of payment to weekly as follows:

Bi-weekly → divide by 2	Semi-monthly → multiply by 2, multiply by 12, divide by 52
Monthly → multiply by 12, divide by 52	Annually → divide by 52

Insert an ("x") in the box if you are **not** currently paying the expense, or if someone else is paying the expense.

Home:

Rent or Mortgage *(Principal, Interest — Real Estate Taxes and Insurance if escrowed)* ☐ $___________

Property taxes and assessments .... ☐ $___________

Condominium Fees.............................. ☐ $___________

2nd Mortgage/Home Equity Line of Credit or Other Lien ☐ $___________

Household Improvements *(Specify)* ______________________ ☐ $___________

Utilities:

Oil .... ☐ $___________

Electricity .... ☐ $___________

Gas .... ☐ $___________

Water and Sewer................................. ☐ $___________

Telephone/Cell/Internet.......................... ☐ $___________

Trash Collection .... ☐ $___________

T.V./Internet.. ☐ $___________

Groceries *(after food stamps):* Including household supplies, formula, diapers .... ☐ $___________
(Not including take out meals)

Restaurants *(Including take out meals)*.. ☐ $___________

Transportation:

Gas/Oil .... ☐ $___________

Repairs/Maintenance .... ☐ $___________

Automobile Insurance/Tax/Registration ... ☐ $___________

Auto Loan or Lease .... ☐ $___________

Public Transportation............................. ☐ $___________

Insurance Premiums:

Medical/Dental *(Out-of-pocket expense after Health Savings Account/Plan)* ...... ☐ $___________

Life .... ☐ $___________

Uninsured Medical/Dental not paid by insurance .... ☐ $___________

Insert an ("x") in the box if you are **not** currently paying the expense, or if someone else is paying the expense.

Expense		Amount	Expense		Amount
Personal Care *(e.g., haircuts, etc.)*	☐	$	Clothing	☐	$
Dry Cleaning	☐	$	Entertainment	☐	$
Alcohol, Smoking Products	☐	$	Vacation	☐	$

Child(ren):

Expense		Amount	Expense		Amount
Child Support of this case	☐	$	Child(ren)'s Education *(elementary, secondary, college, occupational)*	☐	$
Child Care Expense *(after deductions, credits and subsidies)*	☐	$	Child(ren)'s activities *(e.g., lessons, sports, etc.)*	☐	$
Child Support of other children other than this case *(attach a copy of the order)*	☐	$	Child(ren)'s camp	☐	$
			Child(ren)'s clothing and footwear	☐	$

☐ Check here if any part is court ordered

Expense		Amount
Education *(self)*	☐	$
Alimony: Payable to this spouse	☐	$
Alimony: Payable to another spouse	☐	$
Employment related expenses *(which are not reimbursed):*		
Uniforms	☐	$
Travel	☐	$
Required continuing education	☐	$
Other *(Specify):*	☐	$
Charitable Contributions	☐	$
Child(ren)'s allowance	☐	$
Extraordinary travel expenses for visitation with child(ren)	☐	$
Other *(Specify):*	☐	$
Total Weekly Expenses Not Deducted From Pay		$

III. Liabilities *(Debts)*

Do not include expenses listed above. Do not include mortgage current principal balance or loan balances that are listed under "Assets."

Creditor Name/Type of Debt		Balance Due	Date Debt Incurred/ Revolving	Weekly Payment
Credit Card Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
Other Consumer Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
Tax Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
Health Care Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
Other Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
(A). Total Liabilities *(Total Balance Due on Debts)*		$		
(B). Total Weekly Liabilities Expense				$

IV. Assets

Note: Under "Ownership" indicate S for sole, JTS for joint with spouse, and JTO for joint with other. You must complete the last column to the right "Value of Your Interest" in each applicable section.

A. Real Estate *(including time share)*

Address	Ownership S	Ownership JTS	Ownership JTO	a. Fair Market Value *(Estimate)*	b. Mortgage Current Principal Balance	c. Equity Line of Credit and Other Liens	d. Equity (d = a minus (b + c))	e. Value of Your Interest
Home								
	☐	☐	☐	$	$	$	$	$
Other								
	☐	☐	☐	$	$	$	$	$
	☐	☐	☐	$	$	$	$	$

Total Net Value of Real Estate: $

B. Motor Vehicles

Year	Make	Model	Ownership S	Ownership JTS	Ownership JTO	a. Value	b. Loan Balance	c. Equity (c = a minus b)	d. Value of Your Interest
1:			☐	☐	☐	$	$	$	$
2:			☐	☐	☐	$	$	$	$
3:			☐	☐	☐	$	$	$	$

Total Net Value of Motor Vehicles: $

C. Bank Accounts

Do not include custodial accounts or child(ren)'s assets — complete Section V. below.

Institution	Account Number *(last 4 numbers only)*	Ownership S	Ownership JTS	Ownership JTO	Current Balance/ Value	Value of Your Interest
Checking						
		☐	☐	☐	$	$
		☐	☐	☐	$	$
		☐	☐	☐	$	$
Savings						
		☐	☐	☐	$	$
		☐	☐	☐	$	$
Certificate of Deposit						
		☐	☐	☐	$	$
Credit Union						
		☐	☐	☐	$	$
Other Account *(i.e., money market, U.S. Savings Bonds, etc.)*						
		☐	☐	☐	$	$

Total Net Value of Bank Accounts: $

D. Stocks, Bonds, Mutual Funds, Bond Funds

	Company	Account Number *(last 4 numbers only)*	Listed Beneficiary	Current Balance/ Value
Stocks				$
Bonds				$
Mutual Funds				$
Bond Funds				$

Total Net Value of Stocks, Bonds, Mutual Funds, Bond Funds: $

E. Insurance *(exclude children) D = Disability L = Life*

Name of Insured	D	L	Company	Account Number *(last 4 numbers only)*	Listed Beneficiary	Current Balance/ Value
						$
						$
						$

Total Net Value of Insurance: $

F. Retirement Plans *(Pensions on Interest, Individual IRA, 401K, Keogh, etc.)*

Type of Plan	Name of Plan/Bank/Company	Account Number *(last 4 numbers only)*	Listed Beneficiary	Receiving Payments	Current Balance/ Value
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$

Total Net Value of Retirement Plans: $

G. Business Interest/Self-Employment

If you own an interest in a business, or are self-employed, complete this section.

Name of Business	Percent Owned	Value
	%	$
	%	$

Total Net Value of Business Interest/Self-Employment: $

H. Institutional Held Assets

	Institution/Individual	Account Number *(last 4 numbers only)*	Listed Beneficiary	Current Balance/ Value
Annuity				$
Cash in Brokerage Account(s)				$
				$
Funds Held in Escrow Including Money Held by Attorney				$
Profit Sharing				$

Total Net Value of Institutional Held Assets: $

I. Other Assets

Name of Asset	Current Balance/ Value	Name of Asset	Current Balance/ Value
Arts and Antiques	$	Firearms	$
Cash on hand	$	Home Furnishings	$
Collections	$	Jewelry	$
Contents of Safe or Safe Deposit Box	$	Money Owed to You	$
Crops/Livestock	$	Tools/Equipment	$

Name of Asset	Name of Beneficiary	Current Balance/ Value
Inheritances		$
Other *(specify)*		$
		$

Total Net Value of Other Assets: $

J. Total Net Value All Assets *(add items A through I)* .... $

V. Child(ren)'s Assets

Include Uniform Gift to Minor Account, Uniform Trust to Minor Account, College Accounts/529 Account, Custodial Account, etc.

Institution	Account Number *(last 4 numbers only)*	Listed Beneficiary	Person Who Controls the Account *(Fiduciary)*	Current Balance/ Value
				$
				$
				$
				$
				$

Total Net Value of Child(ren)'s Assets: $

VI. Health Insurance *(Medical and/or Dental Insurance)*

Company	Name of Insured Person(s) Covered by the Policy

Do you or any member of your family have HUSKY Health Insurance Coverage? ☐ Yes ☐ No ☐ I Don't Know

If Yes, whom?

____

____

____

Important:
If you have other financial information that has not yet been disclosed, you have an affirmative duty to disclose that information. List additional information below:

____

____

____

____

Summary *(Use the amounts shown in Sections I. through IV.)*

Total Net Weekly Income *(See Section I. 3)* .... $__________

Total Weekly Expenses and Liabilities *(Total From Section II. + III.(B))* .... $__________

Total Cash Value of Assets *(See Section IV. J.)* .... $__________

Total Liabilities *(Total Balance Due on Debts) (See Section III. (A))* .... $__________

Certification

I certify under the penalties of perjury that the information stated on this Financial Statement and the attached Schedules, if any, is complete, true, and accurate. **I understand that willful misrepresentation of any of the information provided will subject me to sanctions and may result in criminal charges being filed against me.**
I, ______________________________ the ☐ Plaintiff ☐ Defendant herein, residing at ______________________________, telephone number ____________________, being duly sworn, depose and say that the following is an accurate statement of my income from all sources, my liabilities, my assets and my net worth, from whatever sources, and whatever kind and nature, and wherever situated.

Signed *(Affiant)*		Date signed
Signed *(Notary, Commissioner of Superior Court, Assistant Clerk, Other Proper Officer under Sec. 1-24 of the Connecticut General Statutes)*	Print name and title of person signing at left	Date signed

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JD-FM-6-SHORT Rev. 2-16
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Instructions

Use this short version if your ***gross annual income is less than $75,000*** *(see Section I. Income) and your* ***total net assets are less than $75,000*** *(see Section IV. Assets). Otherwise, use the long version, form JD-FM-6-LONG.*

Docket number
- FA - - - S

For the Judicial District of

At *(Address of Court)*

Name of case

Name of affiant *(Person submitting this form)*

☐ Plaintiff ☐ Defendant

Certification

I understand that the information stated on this Financial Statement and the attached Schedules, if any, is complete, true, and accurate. **I understand that willful misrepresentation of any of the information provided will subject me to sanctions and may result in criminal charges being filed against me.**

I. Income

1) Gross Weekly Income/Monies and Benefits From All Sources

Computed based on year-to-date, but no less than the last 13 weeks. If computation is based on less than 13 weeks or if your computations are not reflective of current wages, explain:

Paid: ☐ Weekly ☐ Bi-weekly ☐ Monthly ☐ Semi-monthly ☐ Annually

If income is not paid weekly, adjust the rate of pay to weekly as follows:

Bi-weekly → divide by 2	Semi-monthly → multiply by 2, multiply by 12, divide by 52
Monthly → multiply by 12, divide by 52	Annually → divide by 52

(a)	Employer	Address	Base Pay:	
Job 1			☐ Salary ☐ Wages	$
Job 2			☐ Salary ☐ Wages	$
Job 3			☐ Salary ☐ Wages	$

Total of base pay from salary and wages of all jobs .... $

(b) Overtime .... $
(c) Self-employment .... $
(d) Tips .... $
(e) Social Security .... $
(f) Disability .... $
(g) Unemployment .... $
(h) Worker's compensation .... $
(i) Public Assistance *(Welfare, TFA payments)* .... $
(j) Child Support *(Actually received)* .... $
(k) Alimony *(Actually received)* .... $
(*l*) Rental and income producing property .... $
(m) Contributions from household member(s) $
(n) Cash income .... $
(o) Veterans Benefits .... $
(p) Other: ________ $

(q) Total Gross Weekly Income/Monies and Benefits From All Sources *(Add items a through p)* $

Hours worked per week ________

Gross yearly income from prior tax year. Provide amount of income, not copies of forms .... $

List here and explain any other income including but not limited to: non-reported income; and support provided by relatives, friends, and others:

2) Mandatory Deductions *(If consistent deductions don't occur every pay check* ***provide average amounts****.)*

	Job 1	Job 2	Job 3	Totals
(1) Federal income tax deductions *(claiming ____ exemptions)*	$	$	$	$
(2) Social Security or Mandatory Retirement	$	$	$	$
(3) State income tax deductions *(claiming ____ exemptions)*	$	$	$	$
(4) Medicare	$	$	$	$
(5) Health insurance	$	$	$	$
(6) Union dues	$	$	$	$
(7) Prior court order — child support or alimony	$	$	$	$
(8) Total Mandatory Deductions *(add items 1 through 7)*	$	$	$	$

3) Net Weekly Income.. $____________

Subtract the Total Mandatory Deductions [see item I., 2), (8)] from the Total Gross Weekly Income/Monies and Benefits From All Sources [see item I., 1), q)]

II. Weekly Expenses Not Deducted From Pay

If expenses are not paid weekly, adjust the rate of payment to weekly as follows:

Bi-weekly → divide by 2	Semi-monthly → multiply by 2, multiply by 12, divide by 52
Monthly → multiply by 12, divide by 52	Annually → divide by 52

Insert an ("x") in the box if you are **not** currently paying the expense, or if someone else is paying the expense.

Home:

Rent or Mortgage *(Principal, Interest — Real Estate Taxes and Insurance if escrowed)* ☐ $____________ Property taxes and assessments .... ☐ $____________

Utilities:

Oil .... ☐ $____________ Telephone/Cell/Internet........................ ☐ $____________

Electricity .... ☐ $____________ Trash Collection .... ☐ $____________

Gas .... ☐ $____________ T.V./Internet .... ☐ $____________

Water and Sewer........................ ☐ $____________

Groceries *(after food stamps):* Including household supplies, formula, diapers .... ☐ $____________

Transportation:

Gas/Oil .... ☐ $____________ Auto Loan or Lease .... ☐ $____________

Repairs/Maintenance .... ☐ $____________ Public Transportation........................ ☐ $____________

Automobile Insurance/Tax/Registration ... ☐ $____________

Insurance Premiums:

Medical/Dental *(Out-of-pocket expense after Health Savings Account/Plan).......* ☐ $____________ Life .... ☐ $____________

Uninsured Medical/Dental not paid by insurance .... ☐ $____________

Clothing .... ☐ $____________

Child(ren):

Child Support of this case .... ☐ $____________ Child Care Expense *(after deductions, credits and subsidies)*........................ ☐ $____________

Child Support of other children other than this case *(attach a copy of the order)* ... ☐ $____________ Child(ren)'s activities *(e.g., lessons, sports, etc.)* .... ☐ $____________

Alimony: Payable to this spouse .... ☐ $____________ Alimony: Payable to another spouse .... ☐ $____________

Extraordinary travel expenses for visitation with child(ren) .... ☐ $____________

Other *(Specify)*: ________________________________ ☐ $____________

Total Weekly Expenses Not Deducted From Pay .... $____________

III. Liabilities *(Debts)*

Do not include expenses listed above. Do not include mortgage current principal balance or loan balances that are listed under "Assets."

Creditor Name /Type of Debt		Balance Due	Date Debt Incurred/ Revolving	Weekly Payment
Credit Card, Consumer, Tax, Health Care, Other Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$

	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$

(A). Total Liabilities *(Total Balance Due on Debts)* .... $

(B). Total Weekly Liabilities Expense .... $

IV. Assets

Note: Under "Ownership" indicate S for sole, JTS for joint with spouse, and JTO for joint with other.
You must complete the last column to the right "Value of Your Interest" in each applicable section.

A. Real Estate *(including time share)*

Address	Ownership S	JTS	JTO	a. Fair Market Value *(Estimate)*	b. Mortgage Current Principal Balance	c. Equity Line of Credit and Other Liens	d. Equity (d = a minus (b + c))	e. Value of Your Interest
Home								
	☐	☐	☐	$	$	$	$	$
Other								
	☐	☐	☐	$	$	$	$	$
	☐	☐	☐	$	$	$	$	$

Total Net Value of Real Estate: $

B. Motor Vehicles

Year	Make	Model	Ownership S	JTS	JTO	a. Value	b. Loan Balance	c. Equity (c = a minus b)	d. Value of Your Interest
1:			☐	☐	☐	$	$	$	$
2:			☐	☐	☐	$	$	$	$

Total Net Value of Motor Vehicles: $

C. Bank Accounts

Do not include custodial accounts or child(ren)'s assets — complete Section V. below.

Institution	Account Number *(last 4 numbers only)*	Ownership S	JTS	JTO	Current Balance/ Value	Value of Your Interest
Checking						
		☐	☐	☐	$	$
Savings						
		☐	☐	☐	$	$
Other						
		☐	☐	☐	$	$

Total Net Value of Bank Accounts: $

D. Stocks, Bonds, Mutual Funds

Company	Account Number *(last 4 numbers only)*	Listed Beneficiary	Current Balance/ Value
			$
			$

Total Net Value of Stocks, Bonds, Mutual Funds: $

E. Insurance *(exclude children) D = Disability L = Life*

Name of Insured	D	L	Company	Account Number *(last 4 numbers only)*	Listed Beneficiary	Current Balance/ Value
						$
						$

Total Net Value of Insurance: $

F. Retirement Plans *(Pensions on Interest, Individual IRA, 401K, Keogh, etc.)*

Type of Plan	Name of Plan/Bank/Company	Account Number *(last 4 numbers only)*	Listed Beneficiary	Receiving Payments	Current Balance/ Value
				☐ Yes ☐ No	$
				☐ Yes ☐ No	$

Total Net Value of Retirement Plans: $

G. Business Interest/Self-Employment

If you own an interest in a business, or are self-employed, complete this section.

Name of Business	Percent Owned	Value
	%	$

Total Net Value of Business Interest/Self-Employment: $

H. Other Assets

Name of Asset	Current Balance/ Value	Name of Asset	Current Balance/ Value
	$		$
	$		$
	$		$
	$		$

Total Net Value of Other Assets: $

I. Total Net Value All Assets *(add items A through H)*... $

V. Child(ren)'s Assets

Include Uniform Gift to Minor Account, Uniform Trust to Minor Account, College Accounts/529 Account, Custodial Account, etc.

Institution	Account Number *(last 4 numbers only)*	Listed Beneficiary	Person Who Controls the Account *(Fiduciary)*	Current Balance/ Value
				$
				$

Total Net Value of Child(ren)'s Assets: $

VI. Health *(Medical and/or Dental Insurance)*

Company	Name of Insured Person(s) Covered by the Policy

Do you or any member of your family have HUSKY Health Insurance Coverage? ☐ Yes ☐ No ☐ I Don't Know

If Yes, whom?

Important:

If you have other financial information that has not yet been disclosed, you have an affirmative duty to disclose that information. List additional information below:

Summary *(Use the amounts shown in Sections I. through IV.)*

Total Net Weekly Income *(See Section I. 3)*.. $__________

Total Weekly Expenses and Liabilities *(Total From Section II. + III.(B))*.. $__________

Total Cash Value of Assets *(See Section IV. I.)*.. $__________

Total Liabilities *(Total Balance Due on Debts) (See Section III. (A))*.. $__________

Certification

I certify under the penalties of perjury that the information stated on this Financial Statement and the attached Schedules, if any, is complete, true, and accurate. **I understand that willful misrepresentation of any of the information provided will subject me to sanctions and may result in criminal charges being filed against me.**

I, ____________________________________ the ☐ Plaintiff ☐ Defendant herein, residing at ____________________________________, telephone number __________________, being duly sworn, depose and say that the following is an accurate statement of my income from all sources, my liabilities, my assets and my net worth, from whatever sources, and whatever kind and nature, and wherever situated.

Signed *(Affiant)*		Date signed
Signed *(Notary, Commissioner of Superior Court, Assistant Clerk, Other Proper Officer under Section 1-24 of the Connecticut General Statutes)*	Print name and title of person signing at left	Date signed

D.N. FST-FA 19-1234567-S	:	SUPERIOR COURT
JON SNOW	:	J.D. OF STAMFORD/NORWALK
V.	:	AT STAMFORD
DAENERYS TARGARYEN	:	APRIL _______, 2019

PLAINTIFF'S FINANCIAL AFFIDAVIT

I, JON SNOW, being duly sworn, do hereby depose and say that the following is a true statement of my monthly income, monthly expenses, assets and liabilities:

I. INCOME	**WEEKLY**	**MONTHLY**
A. Income from Employment		
Defendant is employed as the arguable king of The Seven Kingdoms		
Gross Monthly Salary		
Less Deductions:		
Federal withholding		
State withholding		
Social Security (annualized)		
Medicare		
Transit		
Medical Flex		
Net Monthly Salary		**$**
Net Weekly Salary	**$**	
B. Other Income		
TOTAL NET MONTHLY INCOME		**$**
TOTAL NET WEEKLY INCOME	**$**	

II. EXPENSES

	WEEKLY	MONTHLY
Expenses relating to the residence located at 123 Winterfell, Westeros		
Mortgage	$	
Homeowner's Insurance	$	
Electricity	$	
Gas/oil heating	$	
Water	$	
Cable TV, Internet, Hulu, Netflix	$	
Telephone (cell service for family)	$	
Garbage collection	$	
Household maintenance/supplies	$	
Sewer assessment	$	
Subtotal (monthly)		$
Subtotal (weekly)	$	
Other household expenses:		
Groceries	$	
Restaurants	$	
Subtotal (monthly)		$
Subtotal (weekly)	$	
Unreimbursed medical and dental expenses:		
Unreimbursed medical expenses	$	
Unreimbursed dental expenses	$	
Counseling	$	
Pharmacy	$	
Subtotal (monthly)		$
Subtotal (weekly)	$	

Children's expenses:		
Unreimbursed medical expenses	$	
Unreimbursed dental expenses	$	
Counseling	$	
Pharmacy	$	
Eyecare	$	
Clothing	$	
Child Care	$	
Lessons (sports, music, dance)	$	
Allowance	$	
Subtotal (monthly)		$
Subtotal (weekly)	$	
Auto Expenses:		
Gas and oil (includes oil change)	$	
Insurance, registration, and license	$	
Tolls	$	
Lease	$	
Personal property taxes	$	
Repairs and maintenance	$	
Subtotal (monthly)		$
Subtotal (weekly)	$	
Other Expenses:		
Clothing	$	
Westeros Times subscription	$	
Pet care and direwolf food	$	
Dry cleaning	$	
Cosmetics	$	
Hairdresser	$	
Sword sharpening	$	
Trips and vacations	$	
Movies	$	
Birthday parties	$	
Subtotal (monthly)		$
Subtotal (weekly)	$	
TOTAL MONTHLY EXPENSES		$
TOTAL WEEKLY EXPENSES	$	

III. ASSETS

Real Property

123 Winterfell The North Westeros	$		

Bank Accounts

The Iron Bank (sole savings) #_1234 (a/o 4/1/19)	$	
The Iron Bank (sole checking) #_5678 (a/o 4/1/19)	$	

Business Interests:

None

Life Insurance:

None

Retirement Accounts

Nights Watch 401K #_1234	$	

Automobiles

None		$

Other assets

Home furnishings		$
Antiques/Collectibles		$
Jewelry		$
2 Dragons		$
Retainer with Ferro, Battey & MacNamara LLC (as of 3/31/19)	$20,000	
TOTAL ASSETS	**$**	**20,000.00**

IV. **<u>MEDICAL INSURANCE</u>**

Company: Ironborn Insurance
Persons covered: Plaintiff and Defendant

V. **<u>LIABILITIES</u>**

None

TOTAL LIABILITIES	**$**

VI. **<u>SUMMARY</u>**

TOTAL MONTHLY INCOME	**$**
TOTAL MONTHLY EXPENSES	**$**
TOTAL WEEKLY EXPENSES	**$**
TOTAL ASSETS	**$**
TOTAL LIABILITIES	**$**

____
Jon Snow

Subscribed and sworn to before me this ________ day of April, 2019.

____
Commissioner of the Superior Court
Notary Public

CERTIFICATION

I hereby certify that a copy of the foregoing was mailed postage prepaid, transmitted electronically, and/or hand-delivered to all counsel and parties of record, as follows:

Alex Cuda
Needle Cuda PC
830 Post Road East, Suite 101
Westport CT 06880

____
Commissioner of Superior Court

THE FINANCIAL AFFIDAVIT: A DIRECT EXAMINATION OF A CRITICAL DOCUMENT

AMY CALVO MACNAMARA

FERRO, BATTEY & MACNAMARA, LLC - 320 POST ROAD, SUITE 102 - DARIEN, CONNECTICUT 06820

WHAT IS A FINANCIAL AFFIDAVIT?

A FINANCIAL AFFIDAVIT IS A SWORN STATEMENT, SUBSTANTIALLY IN ACCORDANCE WITH A FORM PRESCRIBED BY THE CHIEF COURT ADMINISTRATOR, WHICH SETS FORTH THE CURRENT INCOME, EXPENSES, ASSETS AND LIABILITIES OF THE SIGNING PARTY.

WHAT IS THE PURPOSE OF A FINANCIAL AFFIDAVIT?

It should:

- Disclose
- Identify
- Educate
- Explain

It should not:

- Conceal
- Mislead
- Advocate

WHAT IS THE PURPOSE OF A FINANCIAL AFFIDAVIT?

- To ensure the **full and frank** disclosure of income, assets, and expenses and liabilities of the signing party
- "The principle of full and frank disclosure ... is essential to our strong policy that the private settlement of the financial affairs of estranged marital partners is a goal that courts should support rather than undermine.... That goal requires, in turn, that reasonable settlements have been knowingly agreed upon.... Our support of that goal will be effective only if we instill confidence in marital litigants that we require, as a concomitant of the settlement process, such full and frank disclosure from both sides, for then they will be more willing to [forgo] their combat and to settle their dispute privately, secure in the knowledge that they have all the essential information.... This principle will, in turn, decrease the need for extensive discovery, and will thereby help to preserve a greater measure of the often sorely tried marital assets for the support of all of the family members." Billington v. Billington, 220 Conn. 212 (1991).

WHO MAY RELY UPON A FINANCIAL AFFIDAVIT?

- The Court
- The opposing party
- The arbitrator

- "A court is entitled to rely upon the truth and accuracy of sworn statements required by ... the [rules of practice], and a misrepresentation of assets and income is a serious and intolerable dereliction on the part of the affiant which goes to the very heart of the judicial proceeding." Weinstein v. Weinstein, 275 Conn 671 (2005), internal citations omitted.

WHEN DOES MY CLIENT NEED A FINANCIAL AFFIDAVIT?

- **Connecticut Practice Book Sec. 25-5: The Automatic Orders Upon Service of Complaint or Application**
  - Parties must prepare and exchange financial affidavits within 30 days of the return date

- **Connecticut Practice Book Sec. 25-50: Case Management**
  - Parties are required to file a financial affidavit with the Court on the Case Management Date

WHEN DOES MY CLIENT NEED A FINANCIAL AFFIDAVIT?

- Connecticut Practice Book Sec. 25-30
  - At least 5 calendar days before the hearing date of any motion related to alimony, support, or counsel fees
  - At the time of any uncontested dissolution of marriage or civil union, legal separation or annulment action
  - At the time any action for custody or visitation is scheduled for a hearing
  - In accordance with the "Standing Order- Trial and Hearing Management Order"
    - Not less than 10 calendar days before a specially assigned trial or hearing

DOES MY CLIENT HAVE TO CREATE A FINANCIAL AFFIDAVIT FOR A DEPOSITION?

PROBABLY NOT, BUT YOU SHOULD DO IT ANYWAY.

WHAT DOCUMENTS DO I REQUIRE IN ORDER TO PREPARE MY CLIENT'S FINANCIAL AFFIDAVIT?

You will need:

- A completed financial information form
- Paystubs (most current and year-end, plus bonus paystubs if not aggregated on the current and year-end paystubs)
- Last year's tax return and all underlying data (W-2/1099/K-1, etc.)
- A current mortgage and HELOC statement
- Bank statements for at least 4 months
- Credit card statements for at least 4 months
- Any current valuations or appraisals that exist

WHAT DOCUMENTS DO I REQUIRE IN ORDER TO PREPARE MY CLIENT'S FINANCIAL AFFIDAVIT?

You may need:

- Insurance policies, including beneficiary designations
- Bills currently due, but not being paid
- A credit report
- Trust documents
- Previous court orders that identify child support and/or alimony orders
- The client's calendar
- Vesting or exercise schedules and plan documents for non-cash compensation and deferred compensation
- Plan documents and most recent statement for retirement assets
- Most recent statement for children's assets
- Promissory notes

WHAT FORM SHOULD MY CLIENT USE?

- Court Form (Short)
  - Gross annual income of LESS THAN $75,000, AND
  - Net assets of LESS THAN $75,000
- Court Form (Long)
  - Gross annual income of MORE THAN $75,000, OR
  - Total net assets of MORE THAN $75,000
- Manuscript-Style Form

GENERAL TIPS ON PREPARING A FINANCIAL AFFIDAVIT

- Pick a timeframe and stick to it.
- If you vary from your timeframe, note it.
- Work with your client and question his assumptions; do not simply transpose data.
- Ensure that your math is correct. When including weekly expenses, do not divide monthly expenses by 4. Either divide by 4.3 OR multiply the expense by 12, and divide by 52.

THE INCOME SECTION

Click here to get more information about the fields on this form.

FINANCIAL AFFIDAVIT

STATE OF CONNECTICUT
SUPERIOR COURT
www.jud.ct.gov

Court Use Only
FINAFFL

ADA NOTICE
The Judicial Branch of the State of Connecticut complies with the Americans with Disabilities Act (ADA). If you need a reasonable accommodation in accordance with the ADA, contact a court clerk or an ADA contact person listed at www.jud.ct.gov/ADA.

Instructions
Use this long version if either your **gross annual income is more than $75,000** (see Section I. Income) or your **total net assets are more than $75,000** (see Section IV. Assets), or if both are more than $75,000. Otherwise, use the short version, form JD-FM-6-SHORT.

Docket number
- FA - -S

For the Judicial District of | At (Address of Court)
Name of case
Name of affiant (Person submitting this form) ☐ Plaintiff ☐ Defendant

Certification
I understand that the information stated on this Financial Statement and the attached Schedules, if any, is complete, true, and accurate. **I understand that willful misrepresentation of any of the information provided will subject me to sanctions and may result in criminal charges being filed against me.**

I. Income

1) Gross Weekly Income/Monies and Benefits From All Sources
Computed based on year-to-date, but no less than the last 13 weeks. If computation is based on less than 13 weeks or if your computations are not reflective of current wages, explain:

Paid: ☐ Weekly ☐ Bi-weekly ☐ Monthly ☐ Semi-monthly ☐ Annually

If income is not paid weekly, adjust the rate of pay to weekly as follows:

Bi-weekly → divide by 2	Semi-monthly → multiply by 2, multiply by 12, divide by 52
Monthly → multiply by 12, divide by 52	Annually → divide by 52

(a)	Employer(s)	Address(es)	Base Pay
Job 1			☐ Salary ☐ Wages $
Job 2			☐ Salary ☐ Wages $
Job 3			☐ Salary ☐ Wages $

Total of base pay from salary and wages of all jobs $

(b) Overtime	$	(o) Unemployment	$
(c) Self-employment	$	(p) Worker's compensation	$
(d) Tips	$	(q) Public Assistance (Welfare, TFA payments)	$
(e) Commissions	$	(r) Child Support (Actually received)	$
(f) Bonuses	$	(s) Alimony (Actually received)	$
(g) Dividends	$	(t) Rental and income producing property	$
(h) Interest	$	(u) Royalties and other rights	$
(i) Trusts	$	(v) Contributions from household member(s)	$
(j) Annuities	$	(w) Cash income	$
(k) Pensions	$	(x) Veterans Benefits	$
(l) Retirement/Tax Deferred Funds	$	(y) Other	$
(m) Social Security	$		
(n) Disability	$		

(z) Total Gross Weekly Income/Monies and Benefits From All Sources *(Add items a through y)* $

Print Form (Page 1 of 8) Reset Form

Hours worked per week
Gross yearly income from prior tax year. Provide amount of income, not copies of forms $
List here and explain any other income including but not limited to: non-reported income; and support provided by relatives, friends, and others:

2) Mandatory Deductions *(If consistent deductions don't occur every pay check* ***provide average amounts.****)*

	Job 1	Job 2	Job 3	Totals
(1) Federal income tax deductions *(claiming ___ exemptions)*	$	$	$	$
(2) Social Security or Mandatory Retirement	$	$	$	$
(3) State income tax deductions *(claiming ___ exemptions)*	$	$	$	$
(4) Medicare	$	$	$	$
(5) Health insurance	$	$	$	$
(6) Union dues	$	$	$	$
(7) Prior court order — child support or alimony	$	$	$	$
(8) Total Mandatory Deductions *(add items 1 through 7)*	$	$	$	$

3) Net Weekly Income $
Subtract the Total Mandatory Deductions [see item I., 2), (8)] from the Total Gross Weekly Income/Monies and Benefits From All Sources [see item I., 1), z)]

4) Other Deductions

(1) Credit Union Loan	$	(5) Health Savings Account(s) or Plan(s)	$
(2) Savings	$	(6) Deferred Compensation or 401K	$
(3) Retirement	$	(7) Other Pre-Tax Deductions	$
(4) Subsequent Other Order of Court *(i.e., child support, alimony)*	$	(8) Other Wage Executions	$

(9) Total Other Deductions ***(add items 1 through 8)*** $

II. Weekly Expenses Not Deducted From Pay
If expenses are not paid weekly, adjust the rate of payment to weekly as follows:

Bi-weekly → divide by 2	Semi-monthly → multiply by 2, multiply by 12, divide by 52
Monthly → multiply by 12, divide by 52	Annually → divide by 52

Insert an ("x") in the box if you are not currently paying the expense, or if someone else is paying the expense.

Home:
Rent or Mortgage *(Principal, Interest — Real Estate Taxes and Insurance if escrowed)* ☐ $ | 2nd Mortgage/Home Equity Line of Credit or Other Lien ☐ $
Property taxes and assessments ☐ $ | Household Improvements *(Specify)* ☐ $
Condominium Fees ☐ $

Utilities:
Oil ☐ $ | Telephone/Cell/Internet ☐ $
Electricity ☐ $ | Trash Collection ☐ $
Gas ☐ $ | T.V./Internet ☐ $
Water and Sewer ☐ $

Groceries *(after food stamps)*: Including household supplies, formula, diapers *(Not including take out meals)* ☐ $
Restaurants *(including take out meals)* ☐ $

Transportation:
Gas/Oil ☐ $ | Auto Loan or Lease ☐ $
Repairs/Maintenance ☐ $ | Public Transportation ☐ $
Automobile Insurance/Tax/Registration ☐ $

Insurance Premiums:
Medical/Dental *(Out-of-pocket expense after Health Savings Account/Plan)* ☐ $ | Life ☐ $
Uninsured Medical/Dental not paid by insurance ☐ $

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WHAT IS INCOME?

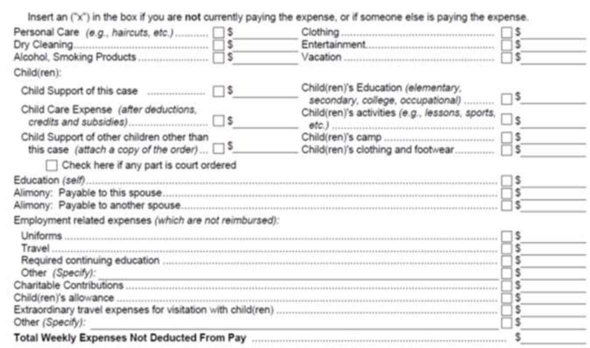
- Types of Income
  - Income from employment
  - Income from contracting work
  - Passive income/income from investments
  - Trust income
  - Regularly reoccurring gift income

- Many people over-or-under withhold their federal taxes. Review your client's withholding and ensure that the affidavit accurately represents the client's tax bracket.

- Ensure that you use the correct Social Security withholding number. The maximum earnings subject to withholding for calendar year 2019 is $132,900. The maximum Social Security tax payable by an employee is $8,239.80.

A NOTE ON DEDUCTIONS

THE EXPENSE SECTION



Insert an ("x") in the box if you are **not** currently paying the expense, or if someone else is paying the expense.

Personal Care *(e.g., haircuts, etc.)*	☐	$	Clothing	☐	$
Dry Cleaning	☐	$	Entertainment	☐	$
Alcohol, Smoking Products	☐	$	Vacation	☐	$

Child(ren):

Child Support of this case	☐	$	Child(ren)'s Education *(elementary, secondary, college, occupational)*	☐	$
Child Care Expense *(after deductions, credits and subsidies)*	☐	$	Child(ren)'s activities *(e.g., lessons, sports, etc.)*	☐	$
Child Support of other children other than this case *(attach a copy of the order)*	☐	$	Child(ren)'s camp	☐	$
			Child(ren)'s clothing and footwear	☐	$

☐ Check here if any part is court ordered

Education *(self)*	☐	$
Alimony: Payable to this spouse	☐	$
Alimony: Payable to another spouse	☐	$

Employment related expenses *(which are not reimbursed)*:

Uniforms	☐	$
Travel	☐	$
Required continuing education	☐	$
Other *(Specify)*:	☐	$
Charitable Contributions	☐	$
Child(ren)'s allowance	☐	$
Extraordinary travel expenses for visitation with child(ren)	☐	$
Other *(Specify)*:	☐	$
Total Weekly Expenses Not Deducted From Pay		$

WHAT SHOULD MY CLIENT INCLUDE AS AN EXPENSE?

EVERY ACTUAL, INCURRED EXPENSE WITHIN THE DEFINED TIMEFRAME, AS WELL AS APPROPRIATE ONE-TIME EXPENSES. THINK OUTSIDE THE BOX.

CONSIDER THE FOLLOWING EXPENSES… AND MANY MORE!

- Specialty diet items
- General big-box store purchases that include many different items (Target, Walmart, Costco, etc.)
- Yoga or spin classes; wellness expenses
- Makeup, skincare and haircare
- Specialty TV or entertainment subscriptions (HBO, videogame subscriptions, etc.)
- One-time annual "upbringing" meal-related costs for children (bottles, sippy cups, and similar)
- Gifts
- Toys and books for children
- Gym memberships
- School lunch
- Coffee runs
- Maintenance or repairs related to activities (bike repairs, ski binding repair, etc.)
- Furnace/chimney/AC/HVAC cleaning and repair
- Accounting services
- Memberships and clubs

WHAT ABOUT PROJECTED EXPENSES?

Watson v. Watson,

20 Conn. App. 551 (1990)

- "…expenses [cannot] be projected on the basis of speculation. What is relevant… are [the party's] current expenses, or in some instances, the [party's] future but definitive expenses."
- "If a court could consider such projected expenses, a party would be able to insulate portions of his income from distribution by masking them as necessary to pay nonexistent expenses."

However…

- Under certain circumstances, consider footnoting or otherwise indicating past spending history if it greatly differs from the current spending patterns

THE LIABILITY SECTION

III. Liabilities *(Debts)*

Do not include expenses listed above. Do not include mortgage current principal balance or loan balances that are listed under "Assets."

Creditor Name/Type of Debt		Balance Due	Date Debt Incurred/ Revolving	Weekly Payment
Credit Card Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
Other Consumer Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
Tax Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
Health Care Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
Other Debt				
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
	☐ Sole ☐ Joint	$		$
(A). Total Liabilities *(Total Balance Due on Debts)*		$		
(B). Total Weekly Liabilities Expense				$

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- **INCLUDE**
  - Utility and residence-related liabilities
  - Healthcare liabilities
  - Tax liabilities
  - Counsel fees
  - Personal loans
- **VERIFY**
  - Consider a credit report
  - Check the backup and ensure that the liability is legitimate

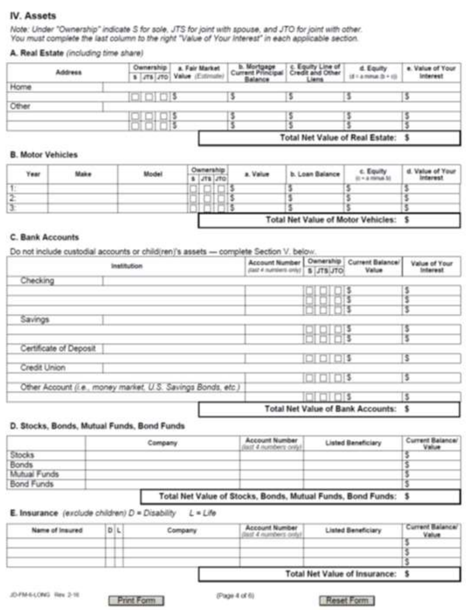
WHAT IS A TRUE LIABILITY?

FERRO, BATTEY & MACNAMARA, LLC - 320 POST ROAD, SUITE 102 - DARIEN, CONNECTICUT 06820

HOW CAN LIABILITIES HURT MY CLIENT?

- BEWARE OF THE "DOUBLE COUNT"
- LIABILITIES CANNOT BE LISTED AS A REDUCTION TO AN ASSET AND AS A SEPARATE LIABILITY

THE ASSET SECTION



IV. Assets

Note: Under "Ownership" indicate S for sole, JTS for joint with spouse, and JTO for joint with other. You must complete the last column to the right "Value of Your Interest" in each applicable section.

A. Real Estate *(including time share)*

Address	Ownership S	JTS	JTO	a. Fair Market Value *(Estimate)*	b. Mortgage Current Principal Balance	c. Equity Line of Credit and Other Liens	d. Equity (d = a minus (b + c))	e. Value of Your Interest
Home								
				$	$	$	$	$
Other								
				$	$	$	$	$
				$	$	$	$	$

Total Net Value of Real Estate: $

B. Motor Vehicles

Year	Make	Model	Ownership S	JTS	JTO	a. Value	b. Loan Balance	c. Equity (c = a minus b)	d. Value of Your Interest
1:						$	$	$	$
2:						$	$	$	$
3:						$	$	$	$

Total Net Value of Motor Vehicles: $

C. Bank Accounts

Do not include custodial accounts or child(ren)'s assets — complete Section V. below.

Institution	Account Number *(last 4 numbers only)*	Ownership S	JTS	JTO	Current Balance/ Value	Value of Your Interest
Checking						
					$	$
					$	$
					$	$
Savings						
					$	$
					$	$
Certificate of Deposit						
					$	$
Credit Union						
					$	$
Other Account *(i.e., money market, U.S. Savings Bonds, etc.)*						
					$	$

Total Net Value of Bank Accounts: $

D. Stocks, Bonds, Mutual Funds, Bond Funds

	Company	Account Number *(last 4 numbers only)*	Listed Beneficiary	Current Balance/ Value
Stocks				$
Bonds				$
Mutual Funds				$
Bond Funds				$

Total Net Value of Stocks, Bonds, Mutual Funds, Bond Funds: $

E. Insurance *(exclude children) D = Disability L = Life*

Name of Insured	D	L	Company	Account Number *(last 4 numbers only)*	Listed Beneficiary	Current Balance/ Value
						$
						$
						$

Total Net Value of Insurance: $

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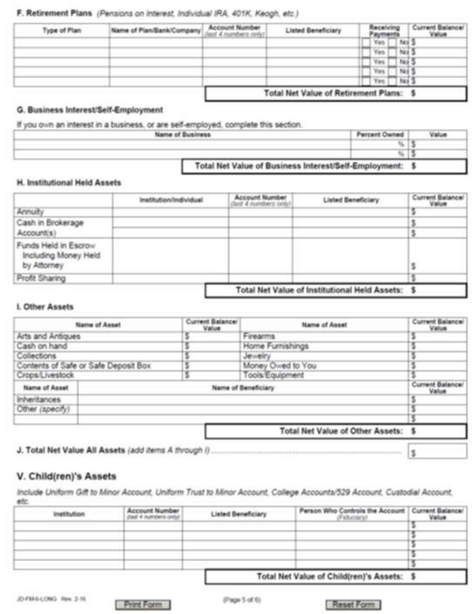

F. Retirement Plans *(Pensions on Interest, Individual IRA, 401K, Keogh, etc.)*

Type of Plan	Name of Plan/Bank/Company	Account Number *(last 4 numbers only)*	Listed Beneficiary	Receiving Payments	Current Balance/ Value
				Yes No	$
				Yes No	$
				Yes No	$
				Yes No	$
				Yes No	$

Total Net Value of Retirement Plans: $

G. Business Interest/Self-Employment

If you own an interest in a business, or are self-employed, complete this section.

Name of Business	Percent Owned	Value
	%	$
	%	$

Total Net Value of Business Interest/Self-Employment: $

H. Institutional Held Assets

	Institution/Individual	Account Number *(last 4 numbers only)*	Listed Beneficiary	Current Balance/ Value
Annuity				$
Cash in Brokerage Account(s)				$
				$
Funds Held in Escrow Including Money Held by Attorney				$
Profit Sharing				$

Total Net Value of Institutional Held Assets: $

I. Other Assets

Name of Asset	Current Balance/ Value	Name of Asset	Current Balance/ Value
Arts and Antiques	$	Firearms	$
Cash on hand	$	Home Furnishings	$
Collections	$	Jewelry	$
Contents of Safe or Safe Deposit Box	$	Money Owed to You	$
Crops/Livestock	$	Tools/Equipment	$

Name of Asset	Name of Beneficiary	Current Balance/ Value
Inheritances		$
Other *(specify)*		$
		$

Total Net Value of Other Assets: $

J. Total Net Value All Assets *(add items A through I)* .... $

V. Child(ren)'s Assets

Include Uniform Gift to Minor Account, Uniform Trust to Minor Account, College Accounts/529 Account, Custodial Account, etc.

Institution	Account Number *(last 4 numbers only)*	Listed Beneficiary	Person Who Controls the Account *(Fiduciary)*	Current Balance/ Value
				$
				$
				$
				$
				$

Total Net Value of Child(ren)'s Assets: $

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WHAT ASSETS NEED TO BE INCLUDED ON A FINANCIAL AFFIDAVIT?

In short… all of them!

- When in doubt, include the asset
- Note the deficiencies in the state forms and provide supplements accordingly, or manuscript your own form

Be sure to include all material details

- Reville v. Reville, 312 Conn. 428 (2014)
  - Full and frank disclosure of a pension required not only the facts of its existence and vesting status, but also any readily available information pertaining to the calculation of benefits and/or the present value of those benefits.
  - The disclosure of the information that is available should be clear and overt, and not merely discoverable or inferable through careful analysis of a mass of documentation.

- A party has the ability to value his own asset.

- The appellate court has obliquely opined that an “undetermined” or “unknown” value could be viewed as a “zero” value. See O'Bymachow v. O'Bymachow, 12 Conn. App. 113 (1987).

A NOTE ON VALUES

WHAT IF ONE SIDE FAILS TO PRODUCE A FINANCIAL AFFIDAVIT?

The Court may proceed anyway

- See, e.g.:
  - Vickery v. Vickery, 25 Conn. App. 555 (1991)

The Court may, but is not required to take a negative inference,

- Glinski v. Glinski, 26 Conn. App. 617 (1992)
  - Nothing in [the Practice Book] "remotely suggests that the failure of a party to submit a financial affidavit compels the court to view the evidence most favorably to the party who submits an affidavit," although trial court may draw adverse inferences from that failure.