

BROWN ECONOMIC CONSULTING INC.

INFORMATION REQUIRED FOR INJURY CASES

- 1) Plaintiff's date of birth
- 2) Contact information for the plaintiff / family member [phone number and email address]
- 3) Date of incident¹
- 4) Date of trial (if set) or date of mediation/pre-trial conference
- 5) Detailed resume or profile of the plaintiff's education and employment history
- 6) Plaintiff's T1 general income tax returns for **10 years BEFORE the incident date**, and **all years since the incident**. (If tax returns not filed/unavailable, then copies of T4s are required)

***** Notices of Assessment are not sufficient for our purposes *****

- 7) Claimant's paystub(s) for all jobs in current year
- 8) Vocational assessment and neuropsychological assessment (if obtained)
- 9) Cost of care report (if obtained)²
- 10) Medical-legal reports which comment on the plaintiff's plateaued injury status and impact of incident on work capacity. **DO NOT SEND HOSPITAL CHARTS PLEASE.**

IF INCOME CONTINUATION BENEFITS (ICBs) MUST BE DEDUCTED:³

- 11) Amount of section 'B' payments made to claimant
- 12) Amount of STD/LTD payments made to claimant, and whether they are taxed or not
- 13) Amount of CPP **disability** benefits made to claimant
- 14) Any other sums which must be deducted

IF THE PLAINTIFF WAS AN INFANT OR MINOR CHILD:

- 15) School grade plaintiff was entered into at the date of incident (grade 5, etc.)

¹ If the date of loss differs from the date of incident, please provide both dates.

² Even though the cost of care expert stipulates monthly or annual costs in his/her report, these are not lifetime costs, nor are they discounted to present value. All cost of care expert reports must be translated into lifetime costs by a quantum expert. The quantum expert also estimates a tax gross-up so that the cost of care award is not eroded by income tax payable on the extra investment income generated by both the cost of care award and tax gross-up award.

³ In most jurisdictions in Canada, income continuation benefits are deducted unless they are deemed "collateral" benefits (which can occur in slip and fall cases).

Suite 216, 5718-1A Street SW Calgary, AB T2H 0E8

tel 403.571.0115 toll 1.800.301.8801 email info@browneconomic.com web www.browneconomic.com

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16) Whether the incident caused a delay in achieving the claimant's highest education level

17) Completion of the *Family Profile Form*^{TM4}

18) Neuropsychological or vocational assessment of impact of incident on minor child with respect to highest educational attainment plaintiff would have achieved/will now achieve

IF THE PLAINTIFF WAS/IS SELF-EMPLOYED:

19) Advise whether the claimant was/is a *sole proprietor* or *owns incorporated companies*.

20) *Statement of Business Activities* for all **sole proprietorships** for 10 years **BEFORE** the incident, and all years **SINCE** the incident (these are contained in the proprietor's T1 General tax return).

21) *Financial Statements* for all **incorporated companies** (*Statement of Income & Expenses and Balance Sheet*) for 10 years **BEFORE** the incident, and all years **SINCE** the incident.

22) Has the plaintiff or his/her company paid ongoing replacement wages for a 3rd party to perform the work which the plaintiff can no longer do? If yes, we need the *Canada Revenue Agency* form T5018 completed, and T4s for all replacement workers.

23) **Income-splitting arrangements:** did the plaintiff pay wages to a 3rd party who did not work for the company? (The most common example of this is a salary paid to the spouse/partner of the company owner who works few to no hours).

24) **ADD-BACKS from the financial statements:** we require the percentage (%) share of any expense category that contains some portion of expenses that are not necessary to operate the business or generate profit. Common examples include:

- a. personal use of cell phone or vehicle
- b. deduction for home office
- c. portion of meal & entertainment expenses

For instance, the plaintiff's company may finance the cost for a cell phone, but some portion of its use may be for personal matters, say, 50%. This means we add-back 50% of this expense to the owner's compensation.

⁴ Contact Brown Economic's offices at info@browneconomic.com for the *Family Profile Form*.TM