



Canada Revenue
Agency

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du Canada

Support Payments



CANADA 150

Is this guide for you?

This guide is for you if under a court order or a written agreement you:

- made support payments; or
- received support payments.

If you do not have a court order or a written agreement, the payments are not subject to the tax rules that apply to support payments.

This guide gives information on:

- the different tax rules for an order or agreement made before May 1997 or after April 1997;
- the exceptions that may apply to you; and
- how to complete your income tax and benefit return.

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Definitions

Allowance – is a specific sum of money established in a court order or written agreement as the amount the payer has to pay to the recipient. It can include a sum that has to be adjusted according to a formula or index (such as the cost-of-living index or a percentage of the payer's income), even though the exact future amounts payable are not specified in the order or agreement. An allowance **must be** payable on a periodic basis to be considered support payments.

Child – includes:

- a person, born within or outside marriage, of whom you are the legal parent;
- a person who is wholly dependent on you for support and of whom you have (or immediately before the person reached the age of 19) in law or in fact, the custody and control;
- the child of your spouse or common-law partner; or
- a spouse or common-law partner of your child.

Common-law partner – this applies to a person who is **not your spouse** (defined below), with whom you are living in a conjugal relationship, and to whom at least **one** of the following situations applies. He or she:

- a) has been living with you in a conjugal relationship, and this current relationship has lasted at least 12 continuous months;

Note

In this definition, 12 continuous months includes any period you were separated for less than 90 days because of a breakdown in the relationship.

- b) is the parent of your child by birth or adoption; or
- c) has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support.

Court order – is a decree, order, or judgment made by a court or other competent tribunal, such as a family court.

Payer – is a person who makes support payments to a recipient under a court order or written agreement. A payer includes:

- the recipient's current or former spouse or common-law partner; or
- the parent of a child of whom the recipient is a legal parent.

Periodic payments – the term "periodic" does not necessarily mean frequent, although there has to be a series of payments. For example, the payments could be made monthly, quarterly, semi-annually, or annually. The court order or written agreement has to set out the timing of the payments. Only a new order or agreement can change the payment schedule.

Specific-purpose payments – are amounts payable under a court order or written agreement for specific expenses (for example, rent) for the maintenance of the recipient or the child in the recipient's custody.

Recipient – is a person who receives support payments from a payer under a court order or written agreement. A recipient includes:

- the payer's current or former spouse or common-law partner; or
- the parent of a child of whom the payer is a legal parent.

A child **cannot** be considered the recipient of support payments for income tax purposes.

Separated – you are separated when you start living separate and apart from your spouse or common-law partner because of a breakdown in the relationship for a period of **at least 90 days** and you have not reconciled.

Once you have been separated for 90 days (because of a breakdown in the relationship), the effective day of your separated status is the date you started living separate and apart.

Spouse – this applies only to a person to whom you are legally married.

Third-party payments – are specific-purpose payments made to a person other than the recipient.

Written agreement – under a written agreement, a person agrees to make regular payments to maintain his or her current or former spouse or common-law partner, children of the relationship, or both. The written agreement should normally be signed and dated by both parties.

What are support payments?

A support payment is an amount payable or receivable as an allowance on a periodic basis for the maintenance of the recipient, children of the recipient, or both.

There are **two types** of support payments:

- spousal support; and
- child support.

The tax rules are different depending on the type.

Spousal support (support for a spouse or common-law partner) means support payments made under a court order or written agreement that are **only** for the recipient's maintenance.

Child support (support for a child) means any support payment that is **not identified** in the court order or written agreement as being only for the recipient's maintenance. If an order or agreement provides for a global amount of support to be paid for the recipient and a child, the full amount is considered support for a child.

Your payment is considered a support payment if the following **five conditions** are met.

1. The payment must be made under the terms of a court order or written agreement.

Note

Paternity agreements must be in the form of a court order issued by a court or a competent tribunal in accordance with the laws of a province. A written paternity agreement is not acceptable on its own even if it is registered with the court.

2. If the recipient is the payer's current or former spouse or common-law partner, the payer must be living separate and apart from the recipient at the time the payment was made because of a breakdown in the relationship. Otherwise, the payer must be the legal parent of a child of the recipient.
3. The payment is made for the maintenance of the recipient, the child of the recipient, or both, and the recipient has discretion as to the use of the amount.
4. The allowance must be payable on a periodic basis (see "allowance" and "periodic payments" on page 4). The timing of the payments must be set out in the court order or written agreement.
5. The payments must be made directly to the recipient.

Note

Under certain conditions, payments can be made to a third-party. For more information, see "Specific-purpose and third-party payments" on page 6.

Exceptions

In certain situations, your payments are considered support payments even if they do not meet the preceding conditions. These situations may arise when the payments are:

- made before the date of the court order or written agreement;
- specific-purpose or third-party payments; or
- lump-sum payments.

Payments made before the date of the court order or written agreement

An amount paid before a court order or written agreement takes place or comes into effect is recognized if the order or agreement states that any amount previously paid is deemed paid under the order or agreement. However, the payments must be made in the year the order or agreement was made, or in the preceding year.

Example

Since the couple separated in January 2014, Brendan has been paying \$500 monthly to Sarah in spousal support. On January 8, 2016, a written agreement was established confirming that Brendan is required to pay \$500 monthly in support.

The written agreement also indicates that the amounts paid before January 2016 are considered paid and received under this agreement.

The payments made in 2015 and 2016 are considered support payments because they were paid in the year of the written agreement and the previous year. Brendan may deduct the payments for 2015 and 2016 in the year the amounts were paid and Sarah will include the amounts received for 2015 and 2016 in the year the amounts were received. The 2014 payments

are not considered support payments because they were not paid in the year of the written agreement or in the previous year, so they cannot be deducted by the payer and are not included in the recipient's income.

Specific-purpose and third-party payments

Third-party payments are payments made under a court order or written agreement to someone other than the recipient (a third-party). Third-party payments that the recipient can use as he or she sees fit are considered support payments only if they meet conditions 1, 2, 3 and 4 outlined on page 5. For more information, see Income Tax Folio S1-F3-C3, *Support Payments*.

Specific-purpose payments are amounts made under a court order or written agreement for specific expenses for the maintenance of the recipient. These amounts may be paid directly to the recipient or to a third-party.

Specific-purpose payments include:

- rent, property taxes, insurance premiums;
- educational or medical expenses (such as prescription drugs or eye glasses);
- maintenance costs for the home in which the recipient lives; and
- up to 20% of the original principal amount of any debt from buying or improving the home in which the recipient lives.

If the recipient can use the specific-purpose payments as he or she sees fit, they are considered support payments if they meet conditions 1, 2, 3 and 4 outlined on page 5.

However, if the recipient **cannot** use the specific-purpose payments as he or she sees fit, they are **not** considered support payments, **unless** the court order or written agreement states that the recipient will include the payments in income, and that the payer can deduct them.

Example

Under a written agreement, Melissa has to pay \$900 per month to her former spouse, Alex, as an allowance for maintenance. This written agreement provides that Melissa will pay an amount of \$300 directly to Alex and \$600 directly to his landlord for the rent of his apartment. The agreement also provides that Alex may, at any time, change the arrangement and require that the entire \$900 be paid directly to him.

The monthly amount of \$600 paid directly to the landlord and the monthly amount of \$300 payable to Alex are considered support payments because he can use the money as he sees fit.

Lump-sum payments

An amount paid as one lump-sum will generally **not** be considered a support payment because it is not paid on a periodic basis.

However, if periodic payments required by a court order or written agreement have fallen into arrears and one payment is made to bring these requirements up to date, that payment would be considered a support payment.

The following are generally **not** support payments:

- a lump-sum payment made in place of several periodic payments that were imposed under a court order or written agreement, but were not yet due to be paid (a prepayment). However, if a prepayment was made for the sole purpose of securing funds to the recipient, it may be considered a support payment;
- a lump-sum payment made under a written agreement for a period before the date of the written agreement;
- instalment payments of a lump-sum; and
- payments that release the payer from any obligation to pay arrears, future maintenance, or both.

For more information, see Income Tax Folio S1-F3-C3, *Support Payments*.

Example

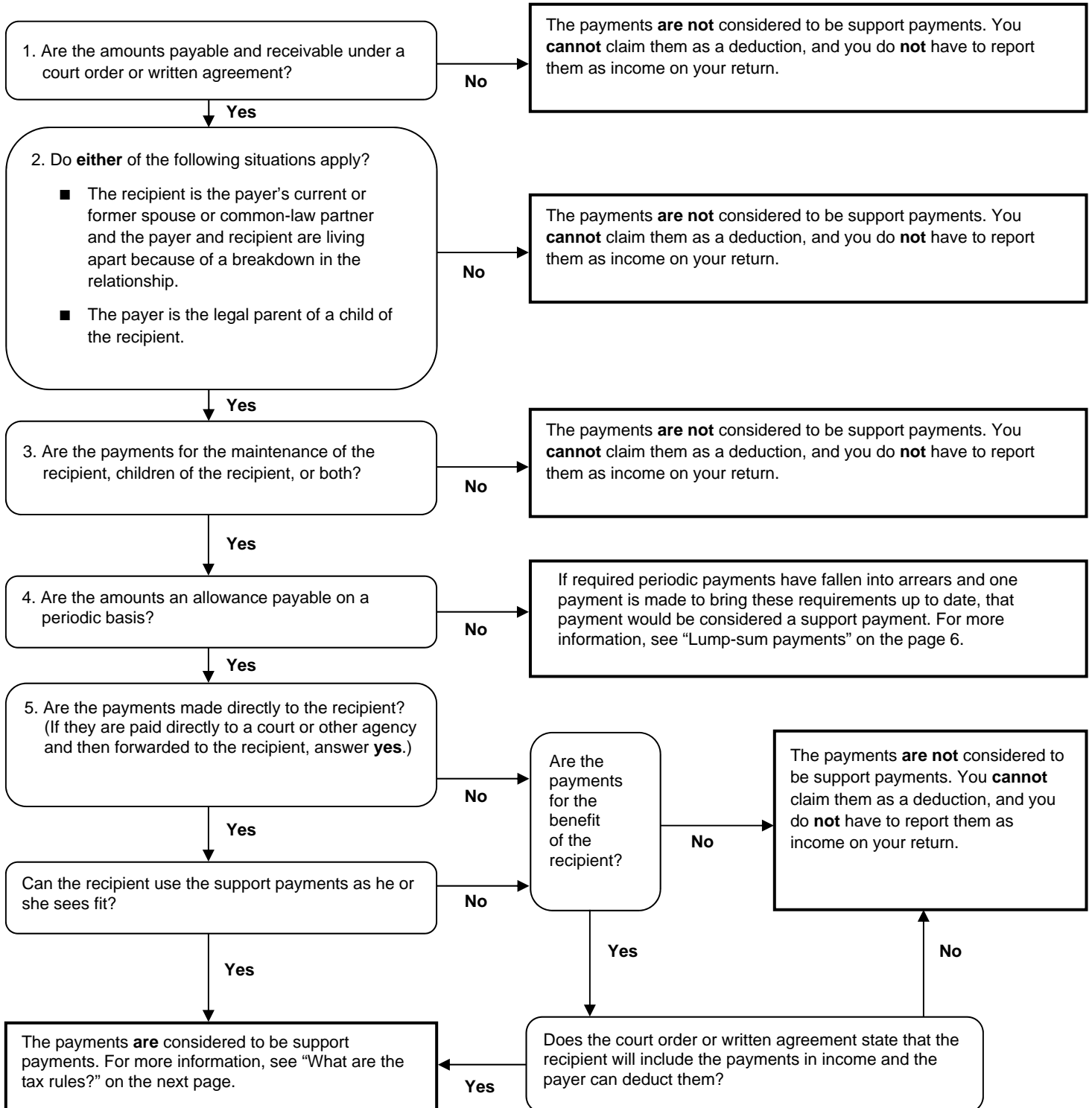
Jason and Tracy have been living separate since August 2014. Their court order requires Jason to pay \$500 per month for Tracy's maintenance. In June 2015, Jason lost his job and was unable to make the spousal support payments. In February 2016, he got a new job. He is in arrears of \$4,000. Jason and Tracy returned to court and reached a settlement where it was agreed that Jason will pay \$3,500 of the \$4,000 he owes. The other \$500 will not be paid.

The \$3,500 lump-sum payment is considered a settlement amount paid by Jason to release him from his liability for the arrears and therefore, does not qualify as a support payment because it was not made in accordance with the **original** agreement.

To find out if the amount you pay or receive is a support payment, see the chart below.

Are your payments considered support payments?

Answer the questions in the following chart to find out if the amount you pay or receive is considered a support payment.



What are the tax rules?

The tax rules that apply to your situation depend on whether your court order or written agreement was made:

- before May 1997; or
- after April 1997.

Tax rules for court orders or written agreements made before May 1997

Support payments for a child or spouse or common-law partner, under a court order or written agreement made before May 1997, are taxable to the recipient and deductible by the payer **unless** one of the following four situations applies to you.

1. Changes to the amount of child support payments

If a court order or written agreement made before May 1997 is modified after April 1997 to change the amount of child support payable to the recipient, the tax rules in effect after April 1997 apply. This means that these payments are no longer taxable or deductible beginning on the date of the modification, which is the date that the payer pays the revised amount to the recipient for the first time.

Note

Automatic changes in the amount of support, based on cost-of-living increases or changes in the payer's income, that have been provided for in the order or agreement are not included in this rule. For more information on cost-of-living increases, visit the Statistics Canada website at statcan.gc.ca. If you live in Quebec, visit the Institut de la statistique du Québec website at stat.gouv.qc.ca.

2. A new court order or written agreement with the same person

If you have a court order or written agreement made before May 1997 that remains valid and a new order or agreement with the same person was made after April 1997, and the result of this new order or agreement is to change the total amount of child support payable, the tax rules in effect after April 1997 apply for support payable or receivable under **both** orders and agreements as of the commencement day of the new order or agreement.

3. The court order or written agreement specifies that payments will not be taxable or deductible

A court order or written agreement may specify that child support payments made after a certain date (not earlier than May 1, 1997) will no longer be taxable and deductible.

4. Election for child support payments

If you have a court order or written agreement dated **earlier** than May 1997, you can elect to have the tax rules in effect after April 1997 apply to you without having to change the order or agreement.

The payer and the recipient must both agree to make the election. Both parties must sign Form T1157, *Election for Child Support Payments*, and send it to us.

Once the election has been accepted, the order or agreement is subject to the tax rules that apply after April 1997. The election cannot be revoked.

Note

A separate form must be sent for each order or agreement.

If any of the previous situations apply, support payments made or received under that order or agreement will be subject to the tax rules in effect for orders and agreements made after April 1997.

Tax rules for court orders or written agreements made after April 1997

Generally, child support payments made under a court order or written agreement made after April 1997 (or before May 1997 if any other situations mentioned on the previous page apply) are not deductible by the payer and do not have to be included in income by the recipient. Spousal support payments continue to be deductible to the payer and must be included in the recipient's income. The following explanations provide more information about these rules.

Note

For an order or agreement made after April 1997, automatic changes in the amount of support may occur in accordance with the federal, provincial or territorial child support guidelines. For more information, visit the Department of Justice Canada website at canada.justice.gc.ca, select "Child Support" under "Family Law."

Child support payments

Under court orders and written agreements made after April 1997, any support amount that is not identified in the order or agreement as being solely for the support of the recipient is considered to be child support. These amounts are not deductible by the payer and do not have to be included in income by the recipient.

Spousal support payments

Generally, support payments made under a court order or written agreement for the maintenance of the recipient are taxable to the recipient and deductible by the payer if:

- the order or agreement clearly specifies the amount to be paid for the spouse or common-law partner; and
- all payments for child support are fully paid for the current and previous years.

For more information, go to cra.gc.ca/supportpayments.

Priority of child support

If your court order or written agreement specifies child support payments **and** support payments for the recipient, priority is given to the child support.

This means that all payments made are first considered to have been made toward child support. Any amount paid over and above the child support amount is considered to be support payments for the recipient.

All child support payable to a recipient **must** be fully paid before any amounts paid as support for the recipient can be claimed as a deduction. Any arrears in the amount of child support is carried forward and added to the next year's support payable.

Note

The priority of child support does not apply when the child support and spouse or common-law partner support are payable under different court orders or written agreements and the recipients are different people.

Example

Beginning January 2015, Mark had to make monthly support payments of \$400 (\$150 for his former spouse, and \$250 for their children). Mark paid \$400 from January to March for a total of \$1,200. He made no other payment for the remainder of the year. Mark is in arrears for \$1,800 in child support.

When he filed his 2015 return, Mark could not deduct the spousal support payments because he did not fully pay his child support.

In 2016, Mark must fully pay all child support owing for 2015 and 2016 before he can deduct anything he pays for spousal support.

For more information, see Income Tax Folio S1-F3-C3, *Support Payments*.

Shared custody and the amount for an eligible dependant

If you **and** another person were required to make support payments for a child and, as a result, **no one** would be entitled to claim the amount for an eligible dependant for the child, you can still claim that amount as long as you and the other person(s) paying support agree that you will make the claim. If you cannot agree who will claim this amount for the child, neither of you can make the claim.

A payment based on a court order or written agreement that calculates child support obligations with reference to a statutory scheme (such as *The Federal Child Support Guidelines*) does not legally obligate both parents to pay child support. Under these types of agreement only the payer is considered to have made support payments, since there is no legal obligation for the recipient to pay an amount.

For more information about your eligibility to claim the amount for an eligible dependant, see line 305 in the *General Income Tax and Benefit Guide*.

Example 1– Both parents are legally obligated to pay child support for one child.

Ryan and Chloe share the custody of their child Faith. Faith spends 50% of her time with Ryan and 50% of her time with Chloe. The court order states that Ryan has to pay Chloe \$200 a month and that Chloe has to pay Ryan \$100 a month. For convenience, Ryan agrees that Chloe does not have to write him a monthly cheque and that he will simply pay her \$100 a month, which will fulfill both their support obligations.

Ryan and Chloe agree that Ryan will claim the amount for an eligible dependant on line 305 of Schedule 1. If they did not agree, neither of them could claim the amount on line 305 for Faith.

Example 2– Both parents are legally obligated to pay child support for two children.

Nicholas and Christine share the custody of their children Sam and Amy. Sam and Amy spend 50% of their time with Nicholas and 50% of their time with Christine.

The written agreement states that Nicholas has to pay Christine \$300 a month and that Christine has to pay Nicholas \$400 a month. For convenience, Christine agrees that Nicholas does not have to write her a monthly cheque and that she will simply pay him \$100 a month, which will fulfill both their support obligations.

Nicholas will claim the amount for an eligible dependant on line 305 of Schedule 1 for Sam. Christine will claim the amount for an eligible dependant on line 305 of Schedule 1 for Amy.

Example 3– Only one parent is legally obligated to pay child support for two children.

William and Julie share custody of their children, Emily and Eric. Emily and Eric spend 50% of their time with William and 50% of their time with Julie. Based on William’s and Julie’s incomes, the court order states that William has to pay Julie \$250 a month according to *The Federal Child Support Guidelines*. The amount William pays is considered a support payment because he has a legal obligation to pay the amount to Julie. Therefore, William is not entitled to a claim on line 305 for either Emily or Eric. However, Julie can claim an amount for an eligible dependant on line 305 of Schedule 1 for Emily or Eric, as Julie has no legal obligation to pay an amount to William for Emily or Eric.

Completing your income tax and benefit return

Payer

If you are claiming deductible support payments, enter on **line 230** of your return the **total amount** of support payments you paid under all court orders and written agreements, including any non-deductible child support payments you made. Do **not** include amounts you paid that are more than the amounts specified in the order or agreement, such as pocket money or gifts that you sent directly to your children.

Enter on **line 220** of your return the **deductible part** of the support payments that you paid.

Ensure that **both line 230 and line 220** are completed correctly to avoid your claim being delayed or disallowed.

You also have to register your court order or written agreement with us. For more information, see “Registering your court order or written agreement” on page 13.

Example

Diane and Gene recently divorced. In their court order made in December 2015, Gene was ordered to pay Diane \$1,000 per month for their two children, and \$500 per month for spousal support.

Gene started making monthly support payments of \$1,500 in January, and paid a total of \$18,000 for 2016.

Gene enters the total support payments amount of \$18,000 on **line 230** of his 2016 return. On **line 220**, he enters the deductible part of his support payments, which is the spousal support amount of \$6,000.

Note

If your court order or written agreement acknowledges support paid for your spouse or common-law partner in a year for which you have already filed an return, you can ask for an adjustment. See “How to change a return” in the *General Income Tax and Benefit Guide*.

Year of change in marital status

If you had to make support payments for a child **and** you were separated from your spouse or common-law partner for only **part of that year** because of a breakdown in your relationship, you have a choice. You may claim, whichever of the following is more beneficial to you:

- any deductible support amounts paid for that year; or
- if you qualify, any applicable non-refundable tax credit.

However, if you **only** had to make spousal support payments **and** you were separated from your spouse or common-law partner for only **part of that year** because of a breakdown in your relationship, you may be able to claim the total spousal support amounts paid for that year **and**, if you qualify, any applicable non-refundable tax credit for your children.

If you reconciled before the end of that year and you choose to claim the spouse or common-law partner amount, you may also qualify to claim the non-refundable tax credit **amounts transferred from your spouse or common-law partner** on line 326 of Schedule 1.

For more information on non-refundable tax credits, see lines 303, 305, 367, 306, 315, and 318 in the *General Income Tax and Benefit Guide*.

If you are claiming non-refundable tax credit amounts instead of the support payments, enter the total support paid on line 230, and zero on line 220. Otherwise, we will have no record of your payments.

Note

If you have more than one recipient to whom you are making support payments, your tax situation may vary. For more information, see Income Tax Folio S1-F3-C3, *Support Payments*.

Example

Roger and Mary separated on September 1, 2016. Under the terms of the written agreement, beginning on that date Roger pays \$300 monthly in spousal support. Mary had no other income in 2016.

When filing his 2016 return, Roger could deduct either:

- the support he paid = \$1,200 ($\300×4 months); or
- the spouse or common-law partner amount for Mary (line 303 of Schedule 1).

Since Mary had no other income, Roger would be entitled to the full spouse or common-law partner amount. Therefore, Roger decides to claim the spouse or common-law partner amount at line 303 of Schedule 1 since it is the most beneficial. He should enter the amount of support he paid on line 230 and enter zero on line 220 on his return.

Mary has to report the \$1,200 she received in support payments on her 2016 return.

Retroactive lump-sum payments

If you made one **lump-sum** payment of at least \$3,000 (that you can deduct and the recipient has to report as income) to bring your requirements for previous years up to date, give the recipient of the support payments a completed Form T1198, *Statement of Qualifying Retroactive Lump Sum Payment*. For more information, see "Lump-sum payments" on page 6.

Reimbursement of support payments

A reimbursement of support payments received under a court order must be included in income on lines 156 and 128 of your return for the year it is received. This applies if you deduct the amount on that return, or if you deducted it in a previous year.

Legal and accounting fees

A payer **cannot** claim legal and accounting fees (at line 220, 221, or 232) incurred to:

- get a separation or divorce;
- establish, negotiate, or contest the amount of support payments; or
- establish child custody or visitation rights.

Supporting documents

When you file your return, do not send any documents. Keep them in case we ask to see them.

However, if we ask for receipts, acceptable receipts must indicate your name, the date of payment, and the amount you paid.

Any of the following documents may be accepted to support your claim:

- cancelled cheques or cheque images (copies of both sides of the cheque have to be legible);
- bank and employer statements if they indicate a transfer of funds from the payer's account or paycheque to either the recipient's account or to a provincial agency and the amounts are equal or less than the amounts specified in the court order or written agreement;
- statement or letter from the maintenance enforcement program (for example, provincial agency) supporting the actual amount of support paid under the court order or written agreement; or
- signed receipts from the recipient showing the total amount paid in the year.

Recipient

If you are reporting taxable support payments, enter on **line 156** of your return the **total amount** of support payments you received under a court order or written agreement. This includes any support payments you received under a social assistance arrangement.

Do **not** include amounts you received that are more than the amounts specified in the order or agreement, such as pocket money or gifts that your children received directly from the payer.

Enter on **line 128** the **taxable part** of support payments you received.

Complete **both line 156** and **line 128** correctly to avoid a delay in assessing your return.

You also may have to register your court order or written agreement with us. For more information, see “Registering your court order or written agreement” on page 13.

Example

Diane and Gene recently divorced. In their court order made in December 2015, Gene was ordered to pay Diane \$1,000 per month for their two children, and \$500 per month in spousal support.

Monthly support payments of \$1,500 began in January, making a total support payments amount of \$18,000 for 2016.

Diane enters the total support payments amount of \$18,000 on **line 156** of her 2016 return. On **line 128**, she enters the taxable part of the support payments she received, which is the spousal support amount of \$6,000.

Note

If you received a payment before the end of the year, you have to include it in income for that year, as long as it meets the conditions outlined on page 5. You cannot delay including a payment in income by not cashing the cheque.

Retroactive lump-sum payments

If you received a **lump-sum** support payment, parts of which were for previous years, you have to report the whole payment in the year the lump-sum payment is received.

However, if the amount that applies to previous years is \$3,000 or more (not including interest), you can ask us to tax the parts for the previous years as if they were received in those years.

We will do this for the amount that applies to years throughout which you were resident in Canada and only if it is to your advantage for tax purposes.

The payer of the support payments should give you a completed Form T1198, *Statement of Qualifying Retroactive Lump-Sum Payment*. Include this form with your return to ask us for this special tax calculation on a retroactive lump-sum payment. We will tell you the results on your notice of assessment or notice of reassessment.

Reimbursement of support payments

If you repaid support payments because of a court order, you may be able to claim a deduction on line 220 of your return for that year (or in either of the following two years). You can claim this deduction if you reported the original support payments you received as income on that same tax return or on a previous year's tax return, and you have not already claimed a deduction for the repayment.

Legal and accounting fees

A recipient **can** deduct, on line 221 of their return, legal and accounting fees **incurred** to:

- collect late support payments;
- establish the amount of support payments from their current or former spouse or common-law partner;
- establish the amount of support payments from the legal parent of their child (who is not their current or former spouse or common-law partner) where the support is payable under the terms of a court order; or
- try to get an increase in support payments.

A recipient **can** also deduct, on line 232 of their return, legal and accounting fees **incurred** to try to make child support payments non-taxable.

A recipient **cannot** claim legal and accounting fees incurred to:

- get a separation or divorce; or
- establish child custody or visitation rights.

Legal and accounting fees paid to collect a lump-sum payment, which does not qualify as a support payment are not deductible (see “Lump-sum payments” on page 6).

Have you transferred the rights to your support payments?

You may assign or transfer your rights to your support payments to your provincial government, in order to receive social assistance. If you have transferred your rights to your support payments, report the total amounts you received on **line 156** (and any taxable part on **line 128**). These amounts are not included in box 11 of Form T5007, *Statement of Benefits*.

Supporting documents

When you file your return, do not include your receipts or cancelled cheques, or your court order or written agreement. Keep them in case we ask to see them.

Registering your court order or written agreement

If a court order or written agreement requires payment of spousal support, it **must** be registered with us. By doing so, we are able to verify the part of your payments that is spousal support and, if applicable, the part that is child support. You will also avoid unnecessary delays and adjustments to your return.

To register your court order or written agreement, follow the instructions on Form T1158, *Registration of Family Support Payments*. Do **not** include your order or agreement with your return.

Notify us if the spousal or child support payable changes from the amount originally registered (other than cost-of-living adjustments or changes already provided for in the court order or written agreement).

Do **not** register your court order or written agreement if it requires child support payments **only**.

Note

Complete a separate Form T1158 for each court order or written agreement you are registering.

Deductions from your pay

Payer

If you are employed and you make deductible support payments, you can ask us to authorize the **reduction** of the amount of income tax that your employer is deducting from your pay.

Send a completed Form T1213, *Request to Reduce Tax Deductions at Source*, to your tax services office.

If you qualify, you can take our letter of authority to your employer to adjust the tax deducted from your pay.

Recipient

If you are employed and you receive taxable support payments, you may want to **increase** the amount of tax that is deducted from your pay.

To increase tax deducted from your pay, give your employer a completed Form TD1, *Personal Tax Credits Return*.

Payments made after death

Payments made after the death of the **recipient** are not deductible by the payer. Whether the payments are made to the estate or to the children, these payments would not meet the conditions of a support payment outlined on page 5.

Payments made by the estate of a **payer** to the recipient are neither deductible nor taxable. The amounts do not meet the conditions of a support payment because an estate cannot have a spouse or common-law partner.

Payments to or from a non-resident

Payer

If you are a resident of Canada who makes support payments to a non-resident, you do not have to withhold tax on the payments. You can deduct the payments if the conditions outlined on page 5 are met.

Recipient

If you are a resident of Canada who receives support payments from a resident of another country, you have to include the payments in income if the conditions outlined on page 5 are met.

However, if the support payments you reported as income are tax-free in Canada because of a tax agreement (treaty) between Canada and the other country, you may be able to claim a deduction for them (see line 256 in the *General Income Tax and Benefit Guide*).

If the other country withheld tax from the support payments you reported as income, and if you have to pay tax on those payments on your return, you may be able to claim a foreign tax credit (see line 405 in the *General Income Tax and Benefit Guide*).

Example

Carol and Doug divorced on December 9, 2015. Doug resides in Australia. Carol is a Canadian resident. Under a court order, Doug paid Carol \$500 a month in spousal support beginning January 1, 2016.

Under the terms of the Canada-Australia Income Tax Treaty, alimony and other maintenance payments are only taxable in the source country. The payment is taxable **only** in Australia.

Carol must report \$6,000 on lines 128 and 156 of her return. Carol also claims \$6,000 as a deduction on line 256 because of the provisions of the Canada-Australia income tax treaty.

Note

For tax treaty information, visit the Department of Finance Canada website at fin.gc.ca.

Online services

My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

To register for My Account, go to cra.gc.ca/myaccount. You will need to complete two steps. You will be asked to enter some personal information and create a user ID and password or use a Sign-in Partner. Be sure to have your current and previous year's personal tax returns on hand when registering. After you complete step one, you will have instant access to some of your tax and benefit information. Step two includes the mailing of the CRA security code. We will mail it to the address we have on file for you. The separate mailing of the security code is a measure used to protect you from identity theft and to ensure the security of your personal information. You will have access to the full suite of services available in My Account once you enter your code.

An authorized representative can access most of these online services through Represent a Client at cra.gc.ca/representatives.

MyCRA – Mobile app

Getting ready to file? Use MyCRA to:

- check your RRSP deduction limit;
- look up a local tax preparer; and
- see what tax filing software the CRA has certified.

Done filing? Use MyCRA to:

- check the status of your tax return; and
- view your notice of assessment.

Use MyCRA throughout the year to:

- view your personalized benefit and credit payment amounts;
- check your TFSA contribution room;
- update your contact details;
- manage your direct deposit and online mail information; and
- request your proof of income (option C).

To get more details on what you can do with MyCRA and to access the CRA's web-based mobile app, go to cra.gc.ca/mobileapps.

For more information

What if you need help?

If you need more information after reading this guide, go to cra.gc.ca/supportpayments or call 1-800-959-8281.

Forms and publications

To get our forms and publications, go to cra.gc.ca/forms or call 1-800-959-8281.

Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to cra.gc.ca/lists.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY call 1-800-665-0354 during regular business hours.

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the *Taxpayer Bill of Rights*.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to cra.gc.ca/contact.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, *Service-Related Complaint*. For more information, go to cra.gc.ca/complaints.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

Reprisal complaint

If you believe that you have experienced reprisal, fill out Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to cra.gc.ca/reprisalcomplaints.

Tax information videos

We have a number of tax information videos for individuals on topics such as the income tax and benefit return, the Canadian tax system, and tax measures for persons with disabilities. To watch our videos, go to cra.gc.ca/videogallery.