



Canada Revenue
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Support Payments

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 fill out your tax return.

This guide uses plain language to explain most common tax situations. It is for your information only and does not replace the law.

For an extensive review of the legislation and related provisions concerning the taxation of support payments, see Income Tax Folio S1-F3-C3, *Support Payments*.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. Find more information at **canada.ca/cra-multiple-formats** or by calling **1-800-959-8281**.

La version française de ce guide est intitulée *Pension alimentaire*.

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Definitions

Allowance – is a specific sum of money established in a court order or written agreement. It states the amount the payer has to pay to the recipient. It can include a sum that has to be adjusted based on 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 are not specified in the order or agreement. An allowance **must be** payable on a periodic basis to be considered support payments.

Child – a child can be **one** of the following:

- 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, had) 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**, with whom you are in a conjugal relationship, and to whom at least **one** of the following situations applies. They:

- have been living with you for 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.

- are the parent of your child by birth or adoption; or
- have 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 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 can be one of the following:

- the recipient's current or former spouse or common-law partner who is living separate and apart because of a breakdown in their relationship; or
- the parent of a child of whom the recipient is a legal parent.

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

Recipient – is a person who receives support payments from a payer under a court order or written agreement. A recipient can be one of the following:

- the payer's current or former spouse or common-law partner who is living separate and apart because of a breakdown in their relationship; 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.

Note

You are still considered to have a spouse or common-law partner if there is **no** breakdown in the relationship and you were living apart because of:

- work;
- studies;
- health problems; or
- incarceration.

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

Written agreement – under a written agreement, a person agrees to make regular payments to support their current or former spouse or common-law partner, children of the relationship, or both. The written agreement should 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 to support 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 is to support a spouse or common-law partner as stated in a court order or written agreement. The support payments are made **only** to support the recipient.

Child support is to support a child, or a child and a spouse or common-law partner, as stated in a court order or written agreement. The support payments are **not only** made to support the recipient.

Support payment conditions

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

1. The payment is a specific amount made to the recipient according to a court order or written agreement.

Note

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

2. If the recipient is the payer's current or former spouse or common-law partner, the payer is living separate and apart from the recipient at the time the payment is 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 to support the recipient, the child of the recipient, or both. The recipient can use the payment at their discretion.
4. The payments are payable on a periodic basis (see "periodic payments" on page 4). The timing of the payments must be set out in the court order or written agreement.
5. The payments are made to the recipient or to an agent enforcing the collection of the amount.

Note

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

Exceptions

In certain situations, your payments are considered support payments even if they do not meet the above 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 considered paid and received under the order or agreement. However, the payments must be made in the year the order or agreement was made, or in the previous year.

Example

Since the couple separated in January 2015, Brendan has been paying \$500 monthly to Sarah in spousal support. On January 8, 2017, a written agreement was made and states that Brendan must pay \$500 monthly in support.

The agreement also states that the amounts paid before January 2017 are considered paid and received under this agreement.

The agreement is deemed to have been made on January 1, 2016 and all payments made from January 1, 2016 and January 8, 2017 inclusive are deemed to be made under the agreement.

The payments made in 2016 and 2017 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 2016 and 2017 in the year the amounts were paid. Sarah will include the amounts received for 2016 and 2017 in the year the amounts were received. The 2015 payments are not considered support payments because they were not paid in the year of the written agreement or in the previous year. They cannot be deducted by Brendan and are not included in Sarah's income.

Specific-purpose and third-party payments

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

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 they see fit, they are considered support payments if they meet conditions 1, 2, 3 and 4 on page 5.

However, if the recipient **cannot** use the specific-purpose payments as they see 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.

These amounts may be paid directly to the recipient or to a third party.

Third-party payments are specific-purpose payments made under a court order or written agreement to someone other than the recipient.

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

Example

Under a written agreement, Melissa has to pay \$900 per month to her former spouse, Alex, as an allowance for support. This written agreement states that Melissa will pay an amount of \$300 directly to Alex. She also has to give \$600 directly to Alex's landlord for the rent of his apartment. The agreement also states that Alex may, at any time, change the arrangement and ask 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 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 were overdue and one payment is made to bring them up to date, the lump-sum payment would be considered a support payment.

Also, a lump-sum payment would be considered a support amount if it is paid under a court order clearly stating that retroactive support has to be paid for a specific period that happened before the court order.

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

- a lump-sum payment made in place of several periodic payments that were required by a court order or written agreement, but were not yet due to be paid (a prepayment). However, the prepayment may be considered a support payment if it was made for the sole purpose of securing funds to the recipient.
- 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 overdue support amounts or future support, or both.

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

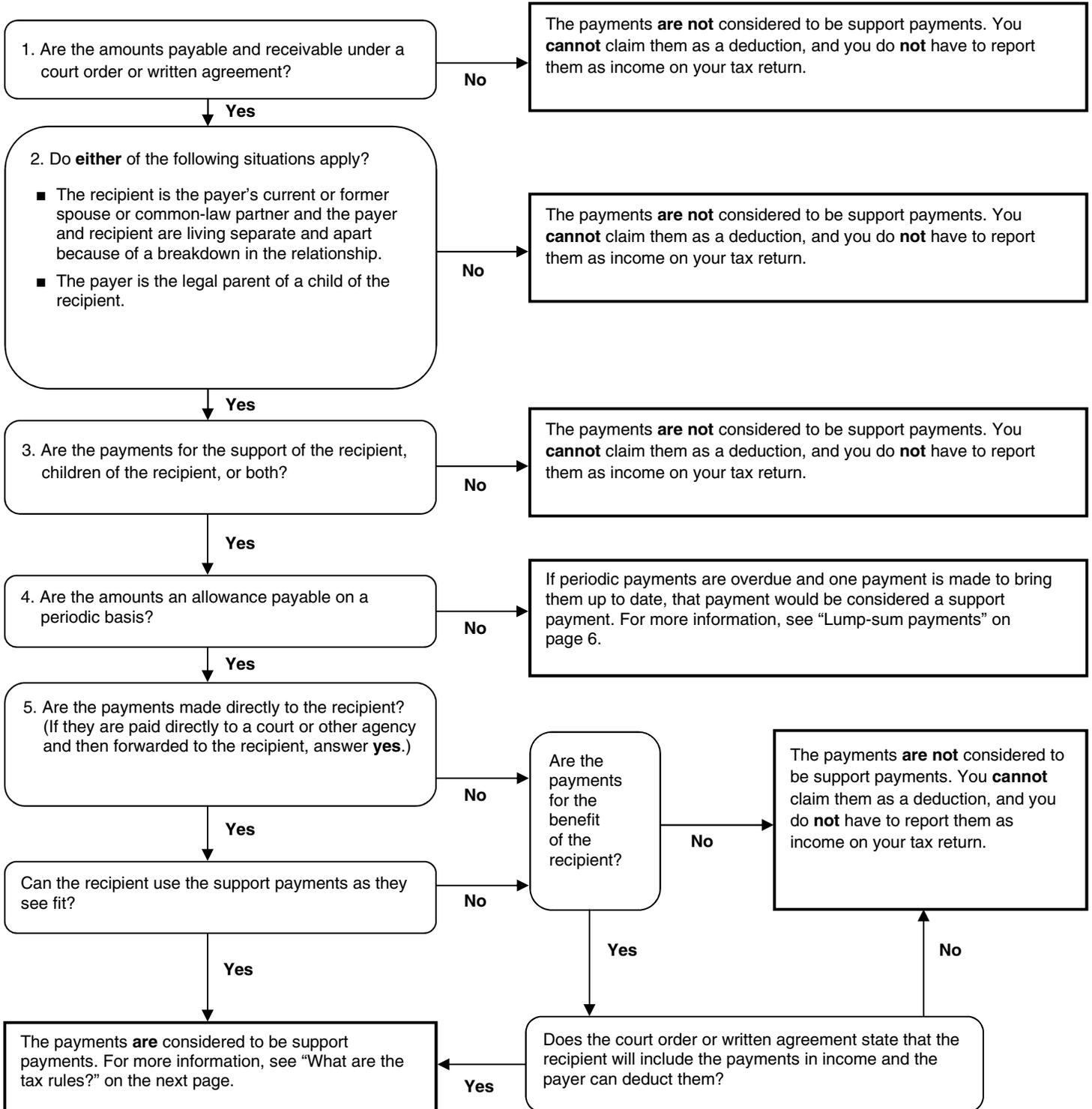
Example

Jason and Tracy have been living apart since August 2015. In their court order, Jason has to pay \$500 per month for Tracy's support. In June 2016, Jason lost his job and was unable to make the spousal support payments. In February 2017, he got a new job. He owes \$4,000 in support payments. Jason and Tracy returned to court 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 has released Jason from his obligation to pay these overdue amounts. The lump-sum payment does not qualify as a support payment because it was not part of the **original** agreement.

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

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** any of the following four situations applies.

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 revised amount has to follow the tax rules in effect after April 1997. For more information, see “Tax rules for court orders or written agreements made after April 1997” below.

Note

Automatic changes in the amount of support, based on cost-of-living increases or changes in the payer’s income, that are stated 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

The amounts under the original **and** the new court order or written agreement have to follow the tax rules in effect after April 1997 if **all** of the following apply:

- the original order or agreement was made before May 1997;
- the original order or agreement is still valid;
- the new order or agreement was made after April 1997 with the same person; and
- the new order or agreement changes the total amount of child support payable.

The tax rules in effect after April 1997 apply to **both** orders or agreements, starting on the date specified in the new order or agreement or on the day it was made. For more information, see “Tax rules for court orders or written agreements made after April 1997” below.

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 will no longer be taxable and deductible. However, this date cannot be earlier than May 1, 1997.

4. Election for child support payments

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

The payer and the recipient must both agree to this 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 will follow the tax rules that apply after April 1997. It cannot be reversed.

Note

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

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 one of the situations mentioned on page 9 apply) are not deductible by the payer and do not have to be included in the recipient’s income. Spousal support payments continue to be deductible to the payer and must be included in the recipient’s income. The following explanations give more information about these rules.

Note

For an order or agreement made after April 1997, federal, provincial or territorial child support guidelines may automatically change the support amounts. For more information, visit the Department of Justice Canada website at canada.justice.gc.ca, choose “Child Support” under “Family Law.”

Child support payments

Under court orders and written agreements made after April 1997, any support amount that is not stated in the order or agreement as being only 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 the recipient’s income.

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 states 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 canada.ca/taxes-support-payments.

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 overdue child support amounts are carried forward and added to the next year’s support payments.

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 2016, 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 rest of the year. Mark owes \$1,800 in child support.

When he filed his 2016 tax return, Mark could not deduct the spousal support payments because he did not fully pay his child support.

In 2017, Mark must fully pay all child support owing for 2016 and 2017 before he can deduct anything he pays for spousal support.

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

Child custody and the amount for an eligible dependant

Sole custody

If you pay child support and the other parent has sole custody of the child, you cannot claim an amount for an eligible dependant. Only the parent who does not pay child support can claim the amount for an eligible dependant on line 305 of Schedule 1.

However, if there was a change in custody during a year and, as a result, you both made child support payments at some point during the year, you have to agree who will make the claim. If you cannot agree who will claim this amount for the child, neither of you can make the claim.

Example

Terry and Jordan are separated and Drew is their only child. Their court order states that Jordan has sole custody of Drew and Terry pays \$500 a month of child support to Jordan for Drew. In 2016, Jordan accepts employment in another province. An amended court order is made in July 2016 stating that Terry now has sole custody of Drew and that Jordan pays Terry \$400 a month in child support for Drew.

For the tax years before 2016, Terry cannot claim an amount for an eligible dependant on line 305 of Schedule 1, because he had a legal obligation to pay child support. Jordan can claim an amount for an eligible dependant for Drew for those years, since she had no obligation to pay child support.

For the 2016 tax year, both parents had an obligation to pay child support to the other parent for Drew at some point during the year. Terry and Jordan agree that Terry will claim an 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 Drew.

Shared custody

If you **and** another person had to make support payments for a child, normally, no one would be able to claim the amount for an eligible dependant (line 305). However, you can still claim it, as long as you and the other person agree that you will make the claim. If you cannot agree, none of you can claim it.

A court order or written agreement that calculates child support obligations based on 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. In this case, the payer cannot claim the amount for an eligible dependant.

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

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.

Even though Julie's income was considered when determining the amount each parent had to contribute for the children, only the amount William pays is considered a support payment because he has a legal obligation to pay the amount to Julie. Therefore, William cannot claim an amount for an eligible dependant for either Emily or Eric. However, Julie can claim an amount for an eligible dependant on line 305 of Schedule 1 for either Emily or Eric.

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

Filling out your tax return

Payer

If you are claiming deductible support payments, enter on **line 230** of your tax return the **total amount** of support payments you paid under all court orders and written agreements. This includes 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 tax return the **deductible part** of the support payments that you paid.

Make sure that both line 230 **and** line 220 are filled out correctly to avoid your claim being delayed or denied.

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 14.

Example

Diane and Gene recently divorced. In their court order made in December 2016, Gene has 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. He paid a total of \$18,000 for 2017.

Gene enters the total support payments amount of \$18,000 on **line 230** of his 2017 tax return. On **line 220**, he enters \$6,000. This is the spousal support amount, which is the deductible part of his support payments.

Note

If your court order or written agreement includes support paid for your spouse or common-law partner in a year for which you have already filed a tax 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
- any applicable non-refundable tax credit, if you qualify.

You may be able to claim the total spousal support amounts paid for that year **and** any applicable non-refundable tax credit for your children for which you qualify. However, you may **only** do so if you 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.

If you reconciled before the end of that year and you choose to claim the spouse or common-law partner amount, you may also be able to claim line 326, Amounts transferred from your spouse or common-law partner, of Schedule 1.

For more information on non-refundable tax credits, see 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, 2017. Under the written agreement, beginning on that date, Roger pays \$300 monthly in spousal support. Mary had no other income in 2017.

When filing his 2017 tax 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 able to claim 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 tax return.

Mary has to report the \$1,200 she received in support payments on her 2017 tax return.

Retroactive lump-sum payments

You have to give to the recipient a filled out Form T1198, *Statement of Qualifying Retroactive Lump Sum Payment*, if **all** the following situations apply:

- you made one **lump-sum** payment of at least \$3,000;
- the lump-sum payment was made to bring the payments up to date;
- you can deduct the amount; and
- the recipient has to report the amount as income.

For more information, see “Lump-sum payments” on page 6.

Reimbursement of support payments

If support payments were reimbursed to you because of a court order, you may be able to claim a deduction on lines 156 and 128 of your tax return for the year it is received. It must be included in income if:

- you deduct the amount on that tax return, or
- you deducted it in a previous year.

Legal and accounting fees

As the payer, you **cannot** claim legal and accounting fees on 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 tax return, do not send any documents. Keep them in case we ask to see them.

However, if we ask for receipts, acceptable receipts must state 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 show 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 tax 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.

Make sure that both line 156 **and** line 128 are filled out correctly to avoid a delay in assessing your tax 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 14.

Example

Diane and Gene recently divorced. In their court order made in December 2016, Gene has 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 2017.

Diane enters the total support payments amount of \$18,000 on **line 156** of her 2017 tax return. On **line 128**, she enters \$6,000. This is the spousal support amount, which is the taxable part of the support payments.

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 on page 5. You cannot delay including a payment in income by not cashing the cheque.

Retroactive lump-sum payment

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, you can ask us to tax the parts for the previous years as if they were received in those years if all of the following applies:

- the amount that applies to previous years is \$3,000 or more (not including interest);
- you were resident in Canada; and
- it is to your advantage for tax purposes.

The payer of the support payments should give you a filled out Form T1198, *Statement of Qualifying Retroactive Lump-Sum Payment*. Include this form with your tax return to ask 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.

Repayment 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 tax 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

As the recipient, you **can** deduct, on line 221 of your tax return, legal and accounting fees incurred to:

- collect overdue support payments owing;
- establish the amount of support payments from your current or former spouse or common-law partner;
- establish the amount of support payments from the legal parent of your child (who is not your 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.

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

As the recipient, you **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 are not deductible. The lump-sum also does not qualify as a support payment (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 so you can 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 tax 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 your court order or written agreement includes a payment of spousal support, you **must** register it with us. This will allow us 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 tax 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 tax return.

Notify us if the spousal or child support payable changes (other than cost-of-living adjustments or changes already stated in the court order or written agreement).

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

Note

Send 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 allow the **reduction** of the amount of income tax that your employer is deducting from your pay.

Send 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, fill out Form TD1, *Personal Tax Credits Return*, and give it to your employer.

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 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 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 your income if the conditions on page 5 are met.

However, you may be able to claim a deduction for the support payments you received. You can do so 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. For more information see line 256 in the *General Income Tax and Benefit Guide*.

You may be able to claim a foreign tax credit if:

- the other country withheld tax from the support payments you reported as income; and
- you have to pay tax on those payments on your tax return.

For more information, see line 405 in the *General Income Tax and Benefit Guide*.

Example

Carol and Doug divorced on December 9, 2016. Doug lives in Australia. Carol is a Canadian resident. Under a court order, Doug paid Carol \$500 a month in spousal support beginning January 1, 2017.

Under the terms of the Canada-Australia Income Tax Treaty, alimony and other support 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 tax return. Carol also claims \$6,000 as a deduction on line 256 because of the terms of the Canada–Australia tax treaty.

Note

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

Online services

My Account

The CRA's My Account service is fast, easy, and secure.

Use My Account to:

- view your benefit and credit payment amounts and dates;
- view your notice of assessment;
- change your address, direct deposit information, and marital status;
- sign up for account alerts;
- check your TFSA contribution room and RRSP deduction limit;
- check the status of your tax return;
- request your proof of income statement (option 'C' print); and
- link between your CRA My Account and My Service Canada Account.

How to register

For information, go to canada.ca/my-cra-account.

Sign up for online mail

Sign up for the CRA's online mail service to get most of your CRA mail, like your notice of assessment online.

For more information, go to canada.ca/taxes-online-mail.

MyCRA mobile app

Use MyCRA throughout the year to:

- view the amounts and dates of your personal benefit and credit payments;
- check your TFSA contribution room;
- change your address, direct deposit information, and marital status;
- let us know if a child is no longer in your care;
- sign up for online mail and account alerts; and
- request your proof of income statement (option "C" print).

Getting ready to file your income tax and benefit return? 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.

For more information, go to canada.ca/cra-mobile-apps.

For more information

What if you need help?

If you need more information after reading this guide, go to canada.ca/taxes-support-payments or call 1-800-959-8281.

Forms and publications

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

Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to canada.ca/cra-email-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**.

If you use an operator-assisted relay service, call our regular telephone numbers instead of the TTY number.

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 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 canada.ca/cra-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 and how to file a complaint, go to canada.ca/cra-complaints-disputes.

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 canada.ca/cra-reprisal-complaints.

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 canada.ca/cra-video-gallery.