



[Canada.ca](#) › [Taxes](#) › [Income tax](#) › [Personal income tax](#) › [Free tax clinics](#)

› [Volunteer at a free tax clinic](#) › [CVITP learning guide](#) › [Tax guide for volunteers](#)

Tax guide for volunteers

Identification and marital status

On this page

- [Name, address, and date of birth](#)
- [Marital status](#)
- [Information about a spouse or common-law partner](#)



[PDF version](#)

Name, address, and date of birth

Always review the individual's name, address, and date of birth before you complete the tax return. Entering inconsistent information could either produce an error message when you send the tax return electronically or change the information the CRA has on file for the individual.

The address you enter on the tax return must be the individual's mailing address on the day you submit the tax return.

An individual's province or territory of residence is:

- the province or territory where they lived on December 31 of the tax year or
- the province or territory of which they were considered to have the most residential ties to on December 31 of the tax year

For more information, refer to [Your province or territory of residence](#).

Marital status

You must indicate the marital status of the individual on December 31 of the tax year you are preparing regardless of whether it changed during the same year or soon after.

The following definitions will help you to understand an individual's marital status.

Married

Someone who is legally married to another person (including to a non-resident spouse)

Common-law

Someone who lives in a marriage-like relationship with another person but is not legally married to that person, and at least one of the following situations applies:

- the individual and their partner have lived together in a marriage-like relationship for at least 12 months in a row (including any time they were separated for less than 90 days because of a breakdown in the relationship)
- the individual is the parent of their partner's child by birth or adoption
- the individual's partner has custody and control of the individual's child (or had custody and control immediately before the child turned 19 years of age), and the child depends entirely on the individual's common-law partner for support

Separated

Someone living apart from their spouse or common-law partner because of a breakdown in their relationship for a period of at least 90 consecutive days. Once an individual has been separated for more than 90 days, the effective day of the separated status is the day they started living apart.

▼ Preparing a tax return before the 90-day separation period is over?

If you file a tax return for an individual before their 90-day separation period is over and that period includes December 31, enter the marital status as married or living common-law, as applicable. Should the individual continue to live separate and apart from their spouse or common-law partner for the 90 consecutive days, the individual must then inform the CRA of their marital status change. They will also have to file an amended tax return to adjust their entitlement for any credits claimed or to apply for credits that they may not have been entitled to when they were married or living common-law.



Important note

An individual is still considered to have a spouse or common-law partner if they were separated involuntarily. An involuntary separation could happen when one spouse or common-law partner is living in a different country, away for work, school, health reasons or is incarcerated.

Widowed

Someone whose spouse or common-law partner is now deceased.

Divorced

Someone who is legally divorced from their former spouse.

Single

This can be chosen when none of the other marital status options apply.

Individuals must update their new marital status by the end of the month following their marital status change. For more information, refer to [Update your CRA information: Change your marital status](#).

Information about a spouse or common-law partner

In cases where you won't be preparing the spouse or common-law partner's tax return, the individual will be required to provide the following information about their spouse or common-law partner:

- first name
- [SIN \(Social Insurance Number\)](#)
- net income
- if applicable:
 - confirmation that they were self-employed during the year
 - Universal Child Care Benefit (UCCB) amount shown on line 11700 of their tax return
 - UCCB reimbursement amount indicated on line 21300 of their tax return

If a spouse or common-law partner is absent, for more information on preparing their tax return, refer to [Screening and identifying the individual](#) in the Procedures for tax preparation section.

A non-resident spouse or common-law partner who does not have Canadian income does not need to file a tax return in Canada. Therefore, it is important to report the spouse's or common-law partner's name and their net income in Canadian dollars using the [Annual exchange rates](#). This information is needed to calculate the benefits and credits the individual living in Canada is entitled to.

Date modified:

2024-01-22