

## SEPARATED IN 2011? HERE IS HOW TO HANDLE YOUR TAXES ALONE

- **Marital status:** For tax purposes, your marital status is determined on December 31 of the tax year. So if you are separated on December 31, 2011, you would put “separated” as your marital status. If you were in a common-law relationship, you are only considered separated if the period of separation lasts 90 days or more, so if you separated on December 1, you will not be considered separated on December 30 unless you remain separated on March 1.
- **Inform the CRA:** Breaking the news to the Canada Revenue Agency may not be high on your list of priorities. However, since your GST/HST Credit and Child Tax Benefit is now based solely on your income, it will usually be to your advantage. Use Form RC65 *Marital Status Change* to advise them and they will recalculate your entitlement effective for the next payment date.
- **File a Return:** You will have to file a tax return in order to continue receiving the GST/HST Credit and Child Tax Benefit for the next benefit period.
- **Claim the Spousal Amount one last time:** If you supported your spouse or common-law partner while you were together, you can still claim the spousal amount for one last time. The amount will only be reduced the amount he or she earned before you separated.
- **Single parents:** If you have custody of your children, you can claim the amount for an eligible dependant for one of them on your tax return. The amount you can claim may be reduced if your child is earning income. You can also claim the child amount for that child, and any other children born in 1993 or later, regardless of their income.
- **Child Support and Alimony:** If your ex is paying child support, it is not taxable to you. Nor can they claim a deduction for it. However, periodic spousal support payments are taxable to the recipient and deductible to the payer as long as they are made pursuant to a court order or written separation agreement.
- **Deadbeat Parents:** If you fall behind with your child support obligations, you may find that the amount owing is withheld from your income tax refund.