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Canada Revenue Agency | Agence du revenu du Canada

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Election for Child Support Payments

Before you fill out this form, go to **canada.ca/taxes-support-payments**. It contains information about the tax rules for support payments. To get our forms or publications, go to **canada.ca/cra-forms** or call **1-800-959-8281**.

Do not use this area.

Fill out this form if **both** the payer and the recipient want **child** support payable not to be deductible and taxable after a specific date. The court order or written agreement must have been made **before** May 1, 1997. A separate form must be sent for each court order or written agreement.

You only need to attach a copy of your court order or written agreement if it requires a separate payment for **spouse** or **common-law partner** and **child** support.

Send this form (and the copy of your court order or written agreement, if needed) to the tax centre that serves your area:

Jonquière Tax Centre
2251 René-Lévesque Boulevard
Jonquière QC G7S 5J2

Sudbury Tax Centre
Post Office Box 20000, Station A
Sudbury ON P3A 5C1

Winnipeg Tax Centre
Post Office Box 14000, Station Main
Winnipeg MB R3C 3M2

Part 1 – Personal information

Recipient

First name: _____

Last name: _____

Telephone number: _____ Extension: _____

Social insurance number (SIN): | | | | | | | | | A

Payer

First name: _____

Last name: _____

Telephone number: _____ Extension: _____

Social insurance number (SIN): | | | | | | | | | B

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Part 2 – Election for a court order or written agreement

Enter the date on which **child** support payments will stop being deductible and taxable. Year Month Day **C**

Enter the annual **child** support payments to be made under this order or agreement. **$** **D**

Enter the annual **spouse** or **common-law partner** support payments, if any, to be made under this order or agreement. **$** **E**

Enter the date **spouse** or **common-law partner** support payments are scheduled to end under this order or agreement. Year Month Day **F**

Will these amounts of support be changed in any way while this order or agreement is in effect (for example, changed due to increases in the consumer price index)? ☐ Yes ☐ No **G**

We elect that child support payments made under the court order or written agreement to which we refer on this form will not be deductible or taxable.

Recipient's signature — Year Month Day

Payer's signature — Year Month Day

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at **canada.ca/cra-info-source**.

Do not use this area. ☐