



Working Income Tax Benefit Advance Payments Application for 2016

Is this form for you?

In order to receive the working income tax benefit (WITB) advance payments, you must apply every year. Use this form to apply for the WITB advance payments for 2016.

The WITB is for low-income individuals and families who have earned income from employment or business. For more information, go to www.cra.gc.ca/witb.

You cannot apply for the WITB advance payments for 2016 if you became or ceased to be a resident of Canada in 2016.

What are the WITB advance payments?

The WITB advance payments represent a maximum of **50%** of the WITB refundable tax credit that you can claim on your 2016 income tax and benefit return. Any WITB that you are entitled to and do not get as advance payments will be credited to you when we assess your 2016 income tax and benefit return.

Disability supplement

If you are eligible for the WITB **and** the disability amount (for self), you can complete Part 3 of this form to request disability supplement advance payments for 2016. This will be included as part of your WITB advance payments.

You are eligible for the disability amount (for self) if we have an approved Form T2201, *Disability Tax Credit Certificate*, on file for you.

When should you apply for the advance payments?

To get the WITB advance payments, you should apply after January 1, 2016, and before September 1, 2016, by completing this form.

Applications received after August 31, 2016, will not be processed. However, if you are eligible for the WITB, you can still claim it on your income tax and benefit return.

Who should get the advance payments?

If you have a spouse or common-law partner, the spouse or common-law partner who expects to have the higher working income in 2016 should get the WITB advance payments for the family **unless one** of you qualifies for the disability supplement.

In that case, the spouse or common-law partner who qualifies for the disability supplement should get the advance payments.

If **both** of you qualify for the disability supplement, the person with the higher expected working income in 2016 should get the advance payments.

If **both** of you qualify for the disability supplement, only one individual will get the disability supplement in advance payments. The other individual must claim the supplement on his or her income tax and benefit return.

When will you get the WITB advance payments?

After your application is processed, your WITB advance payment will be divided by the number of remaining payments for the year and will be paid in equal instalments. The payments are issued in **April, July and October 2016**, and **January 2017**.

If the total of your annual WITB advance payments calculated is less than \$100, you will not get any advance payments. However, if you are eligible for the WITB, you can still claim it on your income tax and benefit return.

Why do you need to file an income tax and benefit return?

If you receive the WITB advance payments, you have to file an income tax and benefit return. We will **not** issue WITB advance payments for subsequent years until we assess your 2016 return.

At the beginning of 2017, we will send you a statement of the WITB advance payments issued to you for use in completing your 2016 income tax and benefit return. You will get any additional WITB that you are entitled to when you file your 2016 return. However, if the WITB advance payments you received in 2016 were more than the total WITB you are entitled to, you may have to repay the difference when you file your 2016 return.

When should you contact us?

You must tell us about the changes below as your advance payments may be affected.

After you apply, call **1-800-959-8281** to tell us about any of the following changes:

- you move;
- you get your payments by direct deposit and your banking information changes;
- you or your spouse or common-law partner no longer meet the WITB eligibility requirements (for more information, go to www.cra.gc.ca/witb);
- your or your spouse's or common-law partner's income changes significantly;
- you ceased to be a resident of Canada; or
- a recipient died.

If your marital status changes, you may have to send another application before September 1, 2016, to continue receiving the WITB advance payments.

To tell us about your marital status change:

- go to www.cra.gc.ca/myaccount;
- call **1-800-959-8281**;
- send us a completed Form RC65, *Marital Status Change*; or
- send us a signed letter to tell us about your new marital status and the date of the change.

Do **not** notify us of your separation until you have been separated for 90 consecutive days or more.

Direct deposit

You can have your payments deposited directly into your account at a financial institution in Canada. If you already get your tax refund or your goods and services tax/harmonized sales tax credit directly deposited, your WITB advance payments will automatically be deposited into the same account.

To get direct deposit or change your banking information, go to www.cra.gc.ca/myaccount or attach a completed direct deposit enrolment form. To get a direct deposit enrolment form, go to www.cra.gc.ca/directdeposit or call **1-800-959-8281**.

Definitions

Common-law partner – this applies to a person who is **not your spouse**, 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.

Eligible dependant – for WITB purposes, an eligible dependant is a person who meets **all** of the following conditions. He or she:

- was your or your spouse's or common-law partner's child;
- was under 19 years of age and lived with you on December 31, 2016; and
- was not eligible for the WITB for 2016.

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 and this separation lasts for **at least 90 days** during which time 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 day you started living separate and apart.

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

What if you need help?

If you need more information after reading this form, go to www.cra.gc.ca/witb or call **1-800-959-8281**.

Forms and publications

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

Where do you send this form?

Send us this completed form and the direct deposit enrolment form, if applicable, in the enclosed envelope.

If you do not have the preprinted envelope, send the information to one of the following tax centres:

Shawinigan-Sud Tax Centre
4695 12e Avenue
Shawinigan-Sud QC G9P 5H9

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Surrey Tax Centre
9755 King George Boulevard
Surrey BC V3T 5E1



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Use this form to apply for the working income tax benefit (WITB) advance payments. Send this completed form in the pre-printed envelope or to one of the tax centres listed on page 2. To get advance payment(s), we must receive this form no later than August 31, 2016.

Part 1 – Information about you						
First name and initial		Last name		Social insurance number		
Date of birth:	Year	Month	Day	Home telephone number	Work telephone number	
Mailing address (Apt No – Street No Street name, PO Box, RR)						
City			Province or territory		Postal code	
Home address (if different from mailing address) (Apt No – Street No Street name, RR)						
City			Province or territory		Postal code	
Marital status						
Tick one box to show your current marital status. Tick Married if you have a spouse. Tick Living common-law if you have a common-law partner. For more information, see "Definitions" on page 2.						
<input type="checkbox"/> Married <input type="checkbox"/> Living common-law <input type="checkbox"/> Widowed <input type="checkbox"/> Divorced <input type="checkbox"/> Separated <input type="checkbox"/> Single						
Enter the date your current marital status began. See the definitions for common-law partner and separated on page 2 to determine the date you must enter.					Year	Month
Will you be a resident of Canada from January 1 to December 31, 2016? If no , you cannot get the WITB advance payments.					<input type="checkbox"/> Yes	<input type="checkbox"/> No
Will you be a full-time student for more than 13 weeks in 2016? If yes , you are not eligible for the WITB unless you have an eligible dependant.					<input type="checkbox"/> Yes	<input type="checkbox"/> No
Part 2 – Information about your spouse or common-law partner						
First name and initial		Last name		Social insurance number		
Date of birth:	Year	Month	Day	Home telephone number	Work telephone number	
If your spouse's or common-law partner's address is different from yours, please explain:						
Will your spouse or common-law partner be a resident of Canada from January 1 to December 31, 2016?					<input type="checkbox"/> Yes	<input type="checkbox"/> No
Will your spouse or common-law partner be a full-time student for more than 13 weeks in 2016?					<input type="checkbox"/> Yes	<input type="checkbox"/> No
Part 3 – Disability supplement						
Do you or your spouse or common-law partner qualify for the disability supplement? For more information, see "Disability supplement" on page 1.					<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes , would you like to get the supplement as part of your WITB advance payments?					<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part 4 – Expected income for 2016

Complete this part to report all of your and your spouse's or common-law partner's expected income for 2016.

	You	Your spouse or common-law partner	
Expected working income			
Employment income (including tips, gratuities, non-taxable income earned on a reserve, and emergency volunteer allowances)			1
Net self-employment income (excluding losses and income allocated by a communal organization)	+	+	2
Taxable part of scholarships and research grants	+	+	3
Expected working income for 2016			
Add lines 1 to 3	A =	=	4
Other expected income			
Employment insurance and other benefits, Canada Pension Plan or Quebec Pension Plan benefits, and social assistance payments	+	+	5
Other income (for example, other pensions or superannuation, taxable amount of support payments, interest income, and rental income). Do not include any universal child care benefit or registered disability savings plan income.	+	+	6
Total income (add lines 4 to 6)	=	=	7
Expected deductions for 2016			
Total amount that you or your spouse or common-law partner expect to deduct in 2016 (for example, child care expenses, RRSP contributions, registered pension plan contributions, and other employment expenses). Do not include any universal child care benefit or registered disability savings plan income repayments.	-	-	8
Expected net income for 2016			
Line 7 minus line 8 (if negative, enter "0")	B =	=	9

Part 5 – Employer information

Provide below the name(s) and address(es) of the employer(s) for which you entered an amount on line 1 of Part 4. If you need more space, use a separate sheet of paper and attach it to your application.

You	Your spouse or common-law partner
Name and address of employer _____ _____	Name and address of employer _____ _____
Name and address of employer _____ _____	Name and address of employer _____ _____

Part 6 – Certification

If you have a spouse or common-law partner, he or she also needs to sign this form. I certify that the information given on this form and in any documents attached is, to the best of my knowledge, correct and complete.

Your signature _____	Date	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align:center;">Year</td> <td style="text-align:center;">Month</td> <td style="text-align:center;">Day</td> </tr> <tr> <td style="text-align:center;"> </td> <td style="text-align:center;"> </td> <td style="text-align:center;"> </td> </tr> </table>	Year	Month	Day			
Year	Month	Day						
It is a serious offence to make a false statement.								
Spouse's or common-law partner's signature _____	Date	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align:center;">Year</td> <td style="text-align:center;">Month</td> <td style="text-align:center;">Day</td> </tr> <tr> <td style="text-align:center;"> </td> <td style="text-align:center;"> </td> <td style="text-align:center;"> </td> </tr> </table>	Year	Month	Day			
Year	Month	Day						
It is a serious offence to make a false statement.								

If you cannot get your spouse's or common-law partner's signature, please explain:

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 178.