

Election for Child Support Payments

Before you complete this form, see Guide P102, *Support Payments*. It contains information about the tax rules for support payments. To get our forms or publications, go to www.cra.gc.ca/forms or call 1-800-959-8281.

Complete this form if **both** the payer and the recipient of **child** support payments made under a court order or written agreement entered into before May 1, 1997, want to elect that **child** support payable after a specific date will not be deductible and taxable. If you are making this election for more than one court order or written agreement, complete a separate form for each one.

Attach a copy of your court order or written agreement if it requires the payment of separate amounts for **spouse** or **common-law partner** and **child** support and send this completed form to one of the tax centres listed below:

St. John's Tax Centre
290 Empire Avenue
St. John's NL A1B 3Z1

Jonquière Tax Centre
2251 René-Lévesque Boulevard
Jonquière QC G7S 5J1

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

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

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

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

Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2

Part 1 – Personal information (please print)	
Name of recipient	Telephone number A Social insurance number
Name of payer	Telephone number B Social insurance number
Part 2 – Election for a court order or written agreement	
Enter the date on which this election will apply to child support payments.	C Year Month Day
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.	F Year Month Day
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.)	G <input type="checkbox"/> Yes 1 <input type="checkbox"/> No 2
We elect that child support payments made under the terms of the court order or written agreement to which we made reference on this form will not be taxable or deductible.	
_____	_____
Recipient's signature	Date
_____	_____
Payer's signature	Date

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 005.

Do not use this area