



# Working Income Tax Benefit Advance Payments Application for 2012

## Is this form for you?

Use this form to apply for the working income tax benefit (WITB) advance payments for 2012.

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](http://www.cra.gc.ca/witb).

You cannot apply for the WITB advance payments for 2012 if you became or ceased to be a resident of Canada in 2012.

## 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 2012 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 2012 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 2012. 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 between January 1 and August 31, 2012, by completing this form.

Applications received after August 31, 2012, 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 2012 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 2012 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 2012, and January 2013.**

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 get the WITB advance payments for 2012, you have to file a 2012 income tax and benefit return. We will **not** issue advance payments for 2013 until we assess your 2012 return.

In January 2013, we will send you a statement of the WITB advance payments issued to you for use in completing your 2012 income tax and benefit return. You will get any additional WITB that you are entitled to when you file your 2012 return. However, if the WITB advance payments you get were more than the total WITB you are entitled to, you may have to repay the difference when you file your 2012 return.

## When should you contact us?

You must tell us about the below changes 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](http://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, 2012, to continue receiving the WITB advance payments.

To tell us about your marital status change:

- use My Account at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount);
- 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 start direct deposit or change your banking information, use My Account at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount), or attach a completed Form T1-DD(1), *Direct Deposit Request – Individuals*, to your application.

## 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 for at least 12 continuous months;
- 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.

In addition, an individual immediately becomes your common-law partner if you previously lived together in a conjugal relationship for at least 12 continuous months and you have resumed living together in such a relationship. **Under proposed changes**, this condition will no longer exist. The effect of this proposed change is that a person (other than a person described in b) or c) above) will be your common-law partner only after your **current** relationship with that person has lasted at least 12 continuous months. This proposed change will apply to 2001 and later years.

Reference to "12 continuous months" in this definition includes any period that you were separated for less than 90 days because of a breakdown in the relationship.

**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, 2011; and
- was not eligible for the WITB for 2011.

**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.

### Note

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.

## For more information

For more information, go to [www.cra.gc.ca/witb](http://www.cra.gc.ca/witb) or call **1-800-959-8281**.

To get our forms or publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call **1-800-959-2221**.

## Where do you send this form?

Send us this completed form and Form T1-DD(1), *Direct Deposit Request – Individuals*, if applicable, in the enclosed envelope.

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

Shawinigan-Sud Tax Centre  
Post Office Box 3000, Station Main  
Shawinigan-Sud QC G9N 7S6

Summerside Tax Centre  
102-275 Pope Road  
Summerside PE C1N 5Z7

Surrey Tax Centre  
9755 King George Boulevard  
Surrey BC V3T 5E6



**Part 4 – Expected income for 2012**

Complete this section to report all of your and your spouse's or common-law partner's expected income for 2012.

	You	Your spouse or common-law partner
<b>Expected working income</b> Employment income (including tips, gratuities, non-taxable income earned on a reserve, and emergency volunteer allowances) . . . . .	_____	_____ <b>1</b>
Net self-employment income ( <b>not</b> including losses). . . . .	+ _____	+ _____ <b>2</b>
Taxable part of scholarships and research grants. . . . .	+ _____	+ _____ <b>3</b>
<b>Expected working income for 2012</b> Add lines 1 to 3. . . . .	<b>A</b> = _____	= _____ <b>4</b>
<b>Other expected income</b> Employment Insurance and other benefits, Canada Pension Plan or Quebec Pension Plan benefits, and social assistance payments. . . . .	+ _____	+ _____ <b>5</b>
Other income (for example, other pensions or superannuation, taxable amounts of support payments, interest income, and rental income). <b>Do not include</b> any Universal Child Care Benefit or registered disability savings plan income . . . . .	+ _____	+ _____ <b>6</b>
<b>Total income</b> (add lines 4 to 6). . . . .	= _____	= _____ <b>7</b>
<b>Expected deductions for 2012</b> Total amount that you or your spouse or common-law partner expect to deduct in 2012 (for example, child care expenses, RRSP contributions, registered pension plan contributions, and other employment expenses). <b>Do not include</b> any Universal Child Care Benefit or registered disability savings plan income repayments. . . . .	- _____	- _____ <b>8</b>
<b>Expected net income for 2012</b> Line 7 minus line 8 (if negative, enter "0"). . . . .	<b>B</b> = _____	= _____ <b>9</b>

**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**

**We cannot process this form if it is not signed.** 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.

**Your signature** \_\_\_\_\_ **Date** \_\_\_\_\_  
It is a serious offence to make a false statement.

**Spouse's or common-law partner's signature** \_\_\_\_\_ **Date** \_\_\_\_\_  
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: