



## **Working Income Tax Benefit Advance Payments Application for 2012**

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

### **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.

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## **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.

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## **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;

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- 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

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- 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.

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## **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



Canada Revenue  
Agency

Agence du revenu  
du Canada

RC201E (11)

PROTECTED B (when completed)

## WORKING INCOME TAX BENEFIT ADVANCE PAYMENTS APPLICATION FOR 2012

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

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 10 [2]. To get advance payment(s), we must receive this form no later than August 31, 2012.

### Part 1 – Information about you

First name and initial
Last name

continue on next page →

Social insurance number

Date of birth	Year	Month	Day

Area code	Home telephone number
	-
Area code	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 pages 7 to 9 [2].

- |                                     |  |                                    |
|-------------------------------------|--|------------------------------------|
| 1 <input type="checkbox"/> Married  | 2 <input type="checkbox"/> Living common-law | 3 <input type="checkbox"/> Widowed |
| 4 <input type="checkbox"/> Divorced | 5 <input type="checkbox"/> Separated         | 6 <input type="checkbox"/> Single  |

continue on next page →

Enter the date your current marital status began. (If you ticked box 2 or 5, see the definitions for **common-law partner** and **separated** on pages 7 and 9 [2] to determine the date you must enter.)

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Year	Month	Day

Will you be a resident of Canada from January 1 to December 31, 2012? If **no**, you cannot get the WITB advance payments.

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Yes  No

Will you be a full-time student for more than 13 weeks in 2012? If **yes**, you are not eligible for the WITB unless you have an eligible dependant.

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Yes  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	
Area code			Home telephone number						
						-			
Area code			Work telephone number						
						-			

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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, 2012?

Yes  No

Will your spouse or common-law partner be a full-time student for more than 13 weeks in 2012?

Yes  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 2 [1].

Yes  No

If **yes**, would you like to get the supplement as part of your WITB advance payments?

Yes  No

## 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.

Expected working income	You	Your spouse or common-law partner	
Employment income (including tips, gratuities, non-taxable income earned on a reserve, and emergency volunteer allowances).	<input type="text"/>	<input type="text"/>	1
Net self-employment income ( <b>not</b> including losses).	+ <input type="text"/>	+ <input type="text"/>	2
Taxable part of scholarships and research grants.	+ <input type="text"/>	+ <input type="text"/>	3
<b>Expected working income for 2012</b>			
Add lines 1 to 3. <b>A</b>	= <input type="text"/>	= <input type="text"/>	4

**Other expected income**

Employment Insurance and other benefits, Canada Pension Plan or Quebec Pension Plan benefits, and social assistance payments.

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**You**

**Your spouse  
or common-law  
partner**

+		
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+		
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**5**

Other income (for example, other pensions or superannuation, taxable amounts of support payments, interest income, and rental income). **Do not include** any Universal Child Care Benefit or registered disability savings plan income

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+		
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+		
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**6**

**Total income** (add lines 4 to 6).

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=		
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=		
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**7**

**Expected deductions for 2012**

**You**

**Your spouse  
or common-law  
partner**

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). **Do not include** any Universal Child Care Benefit or registered disability savings plan income repayments.

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**8**

**Expected net income for 2012**

Line 7 minus line 8  
(if negative, enter "0").

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**B**

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=	
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**9**

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## 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**

Name and address of employer		
Address		
City	Province/Territory	Postal code 

Name and address of employer		
Address		
City	Province/Territory	Postal code 

**Your spouse or common-law partner**

Name and address of employer		
Address		
City	Province/Territory	Postal code 

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Name and address of employer		
Address		
City	Province/Territory	Postal code 

**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.

<b>Your signature</b>	Year 	Month 	Day 
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It is a serious offence to make a false statement.

<b>Spouse's or common-law partner's signature</b>	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:
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"Privacy Act", Personal Information Bank number CRA PPU 178