

Part 5 – Expected income for 2017

Fill out this part to report all of your and your spouse's or common-law partner's expected income for 2017.

	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 2017			
Add lines 1 to 3	=	=	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 2017			
Total amount that you or your spouse or common-law partner expect to deduct in 2017 (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 2017			
Line 7 minus line 8 (if negative, enter "0")	=	=	9

Part 6 – Employer information

Give 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 7 – 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 attached documents is correct and complete.

Your signature _____	Date	Year	Month	Day
It is a serious offence to make a false statement.				
Spouse's or common-law partner's signature _____	Date	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, explain why:

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 cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 178.

General information

Is this form for you?

The working income tax benefit (WITB) is for low-income individuals and families who have earned income from employment or business. To receive the WITB advance payments, you must apply every year.

You cannot apply for the WITB advance payments for 2017 if you became or ceased to be a resident of Canada in 2017.

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 2017 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 2017 return.

Disability supplement

If you are eligible for the WITB **and** the disability amount (for self), you can fill out Part 3 of this form to request disability supplement advance payments for 2017. 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 need to apply after January 1, 2017, and before September 1, 2017 by filling out this form.

Applications received after August 31, 2017, will not be processed. However, if you are eligible for the WITB, you can still claim it on your 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 2017 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 2017 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 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 2017**, and **January 2018**. 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 return.

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

If you receive the WITB advance payments, you have to file a return. We will **not** issue WITB advance payments for subsequent years until we assess your 2017 return.

At the beginning of 2018, we will send you a statement of the WITB advance payments issued to you for use in completing your 2017 return. You will get any additional WITB that you are entitled to when you file your 2017 return. However, if the WITB advance payments you received in 2017 were more than the total WITB you are entitled to, you may have to repay the difference when you file your 2017 return.

When should you contact us?

You must tell us if your situation changes, as your advance payments may be affected.

After you apply, use My Account at cra.gc.ca/myaccount or call at **1-800-959-8281** to tell us about any of the following changes:

- you move (you can also send Form RC325, *Address change request*);
- you get your payments by direct deposit and your banking information changes; or
- your marital status changes (you can also send Form RC65, *Marital Status Change*).

Notes

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

If your marital status changes, you may have to send another application before September 1, 2017, to continue receiving the WITB advance payments.

Call **1-800-959-8281** to tell us about any of the following changes:

- you or your spouse or common-law partner no longer meet the WITB eligibility requirements (for more information, go to 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.

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, 2017; and
- was not eligible for the WITB for 2017.

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 for a period of **at least 90 days** and 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 only 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 cra.gc.ca/witb or call **1-800-959-8281**.

Forms and publications

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

Where do you send this form?

Send this form and any documents in the enclosed envelope.

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

Shawinigan-Sud Tax Centre
4695 Shawinigan-Sud Boulevard
Shawinigan QC G9P 5H9