



Separated or Divorced During the Tax Year

Personal Tax Information & Document Checklist

Separation or divorce can have a significant impact on your income tax situation. It may affect your CRA benefits and credits, child-related claims, support payments, property reporting and other important tax matters. Providing complete and accurate information helps us prepare your return correctly and helps you avoid delays or reassessments.



PRIVACY NOTE: Please do not email your Social Insurance Number (SIN), court documents with sensitive personal information, banking records or other confidential documents. Your privacy and security are important to us. Please upload your documents securely through the Firm's client portal.



YOUR SEPARATION OR DIVORCE INFORMATION

Full Name: _____

Spouse/Partner's Full Name: _____

Date of Separation (Living separate and apart): _____

(This is different from the date of divorce.)

Date of Divorce (if applicable): _____

Province where separation/Divorce occurred: _____

Were you living separate and apart for at least 90 consecutive days in the tax year? (This includes a separation under one roof.)

Yes No

Was a legal separation agreement signed?

Yes No

Was a divorce granted or finalized in the tax year?

Yes No

Do you have children together?

If yes, please complete Section 2.

Yes No

IMPORTANT CRA RULE

You are considered to be living separate and apart if you have been living separate and apart for at least 90 consecutive days due to a breakdown in your marital or common-law relationship.

Separation means you are no longer living together as spouses or partners. Divorce means a court has legally ended your marriage. The date of separation is used for tax purposes—even if the divorce is finalized later.



SEPARATED OR DIVORCED DURING THE TAX YEAR

PERSONAL TAX INFORMATION & DOCUMENT CHECKLIST

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2. NOTIFY THE CRA



MARITAL-STATUS UPDATE

Have you notified the CRA of your change in marital status?

Yes

No

If yes, on what date did you notify the CRA?



After notifying the CRA of your change in marital status, you must wait 90 days before the update will be reflected in their system and can be used for tax purposes.

Marital-status changes should be reported to the CRA by the end of the month following the change.



CRA MY ACCOUNT / FORM RC65

You can update your marital status and personal information using CRA My Account or by completing Form RC65, *Marital Status and Change of Address*.

Visit canada.ca/my-cra-account or call the CRA at 1-800-959-8281 for assistance.

CONFIRM YOUR CURRENT CRA INFORMATION

Please confirm that the following information on file with the CRA is current and accurate:



Mailing Address



Telephone Number



Email / Contact Information



CRA Access



Marital Status



Child Custody
Information (if applicable)

CRA does not automatically send your updated personal information to other government departments.

You may need to notify other agencies separately (e.g., Service Canada, provincial/territorial tax authorities, CFP/QP, etc.).



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DOCUMENTS TO PROVIDE

SEPARATION / DIVORCE DOCUMENT CHECKLIST

Separation Agreement
Divorce Decree / Judgment
Final Order (if applicable)
Any Amendments to Agreements or Orders
Signed Parenting Schedule (if available)
Proof of Child Support Payments (if available)

PLEASE NOTE:

These documents help us
determine eligibility for credits,
deductions, and benefit entitlements.

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CHILDREN & PARENTING ARRANGEMENTS



CHILD'S FULL NAME

DATE OF BIRTH
(YYYY-MM-BD)

SIN (IF
AVAILABLE)

LIVED WITH YOU
IN 2024?
(YES / NO)

% OF TIME
WITH YOU
(APPROX.)

1

2

3

4

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3

BENEFITS & CREDITS

CRA BENEFITS CHECKLIST

Canada Child Benefit (CBB)
GST / HST Sales Tax Credit (GST/HST)
Canada Carbon Rebate (CCR)
Disability Tax Credit (DTC)
Other:

NOTICES & CORRESPONDENCE

Notice of Assessment (NOA)
Reassessment / Adjustment Notices
Benefit Determination Letters
CRA Correspondence
Other:

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CHILD SUPPORT



Did you pay child support in 2024?

Did you receive child support in the tax year?

If yes, annual amount paid: \$

If yes, annual amount received: \$

Is child support paid in addition to a lump sum /
spousal support? ☐ Yes ☐ No

REQUIRED DOCUMENTS

Court Order or Separation
Agreement showing child support
terms
Proof of payments received or
made (e.g., bank transfers, receipts)

TAX TREATMENT NOTE:

Child support payments are NOT
deductible for the payer and NOT
taxable for the recipient. We will
report them as required by CRA rules.

7. SPOUSAL SUPPORT Please answer the following about any spousal support (alimony) paid or received during the year.**A. PAYMENTS MADE BY YOU**

Did you make spousal support payments to your former spouse?

Yes No

If yes, total amount paid in 20____: \$ No

Do you have a written separation agreement or court order that requires these payments? Yes No

B. PAYMENTS RECEIVED BY YOU

Did you receive spousal support payments from your former spouse?

If yes, total amount received in 20____: \$ Yes No

Do you have a written separation agreement or court order that requires these payments? Yes No

REQUIRED DOCUMENTS (PLEASE PROVIDE):

Copy of separation agreement or court order

- Record of payments made or received (cancelled cheques, bank statements, etc)

TAX TREATMENT NOTE: SPOUSAL SUPPORT PAYMENTS MAY BE deductible to the payer and taxable to the recipient if certain conditions are met. We will confirm the tax treatment based on your situation.

8. AMOUNT FOR AN ELIGIBLE DEPENDENT

If you are claiming an amount for an eligible dependent, please provide the following information for each child.

Full Name:

Date of Birth (YYYY/MM/DD):

Relationship to You:

Did the child live with you in Canada in 20____? Yes No If "No", did they live with your spouse/common-law partner? Yes No

Who primarily cared for the child? You Your Former Spouse Shared Other:

Yes No

IMPORTANT: Only one parent can claim an eligible dependent amount for the same child in a tax year. Please confirm with your former spouse who will be claiming this child as a dependent to avoid duplication.

9. CHILD CARE EXPENSES

If you paid for child care so that you (or your spouse/common-law partner) could work, attend school, or carry on research, please provide:

PLEASE PROVIDE THE FOLLOWING RECIEPTS:

- Name, address, and business number (if applicable) of the caregiver
- Dates of care (from/to)
- Amount paid

- Type of care (daycare, before/after school care, etc.)
- Proof of payment (cancelled cheque, e-transfer confirmation, or receipt)

SPECIAL RULES: Payments to a child under 18 (including your own child) or a spouse/common-law partner are not eligible. Summer camp expenses are generally not eligible unless the camp is for children with a mental or physical impairment.

10. Legal & Professional Services

If you incurred legal or professional fees related to your separation or divorce, please provide the following:

- NAME of professional or firm
- Date(s) of service
- Description of services provided





11 HOME & REAL ESTATE



Did you own any real estate at any time during the year?

☐ Yes ☐ No

PROPERTY CHANGES Check all that apply:

- Purchased a property
- Sold a property
- Rented out a property (long-term)
- Used part of home for business
- Made additions or major renovations
- Received property as a gift or inheritance
- Other change (please explain): _____

REQUIRED DOCUMENTS

- Purchase or sale documents (Statement of Adjustment, closing statement, T1/Real Estate Certificate)
- Rental income and expense records
- Receipts for eligible renovation expenses (if claiming)
- Property tax notices
- Insurance documents



PRINCIPAL RESIDENCE NOTE

Your principal residence is generally exempt from capital gains tax. However, special rules may apply if it was rented for business, or you own multiple properties.



IMPORTANT

Do not assume a transfer between family members has no tax consequences. Please provide details so we can assess any potential tax impact.

12 INVESTMENTS & JOINT ACCOUNTS

If yes, please provide slips and statements.



- Opened a new investment account
- Closed an investment account
- Bought or sold investments (e.g., stocks, ETFs, mutual funds)
- Received dividends, interest, or capital gains
- Had foreign property or held foreign investments
- Held or contributed to a joint account with non-spouse

13 RRSPS, RRSFS, FHSAS & PENSIONS

Please provide all relevant slips and statements.



- Contributed to an RRSP
- Made a withdrawal from an RRSP/RIF (provide T4RSP/4T4RIF)
- Converted an RSSP to a RIF
- Contributed to a FHSa (or transferred from an RSSP)
- Retired during the year
- Received pension income (T4A/P), T4A(OAS), or other

14 OTHER CHANGES DURING THE YEAR

Please provide details and any related documents.



- Changed marital status (married / separated / Divided / Widowed)
- Changed your address
- Started or closed a business
- Became a Canadian resident / Left Canada
- Received a large windfall (inheritance, settlement, insurance, etc.)
- Other significant change (please explain): _____

15 FINAL DOCUMENT CHECKLIST

Please ensure all documents are provided before your appointment.



- T4H, T4A, T5, T3, NR4 slips
- Receipts for deductible expenses (medical, charitable, tuition, etc.)
- Child or dependent information (if applicable)
- Capital gains/loss statements
- Rental income & expense summary (if applicable)
- Business income & expense summary (if applicable)

Please Note: This form is designed to help us prepare your tax return accurately and efficiently. It is not exhaustive, and other situations may apply. If you are unsure about whether something is relevant, please include the information or contact us. We are here to help.

**AS YOUR LIFE GETS MORE COMPLICATED
SO DOES YOUR TAXES**