

SINGLE VS. COMMON-LAW

When two persons are living at the same address/postal code, **CRA often challenge** their “**single status**”. The taxpayers must show that they are **not** in a **conjugal relationship**. Usually this is based on criteria from a Supreme Court of Canada case (Molodowich vs. Penttinen) which identifies **seven factors** indicative of a **common-law relationship**.

	Yes	No
1. Do you live under the same roof?	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you have a conjugal relationship?	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you share cooking, cleaning, shopping responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you participate in social activities together?	<input type="checkbox"/>	<input type="checkbox"/>
5. Does your social circle consider you a couple?	<input type="checkbox"/>	<input type="checkbox"/>
6. Do you share costs/expenses for living? (food, clothing, shelter, recreation)	<input type="checkbox"/>	<input type="checkbox"/>
7. Do you have children together?	<input type="checkbox"/>	<input type="checkbox"/>

Signed: _____

Date: _____

Print Name: _____

NOTE: If you are not declaring yourself as living common-law, when one partner dies, there is:

- no spousal rollover,
- no CPP Survivor Benefit,
- and a possible loss of property

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