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TAXNET PRO

CRA VIEWS IN FOCUS

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Keep current and accelerate your research using concise, accurate summaries of the English & French documents issued from the Income Tax Rulings Directorate of the CRA. These secondary source documents, known as the CRA Views, provide the agency's interpretation of the law and are helpful explanations of provisions of the Income Tax Act.

On a weekly basis individual summaries called CRA Views in Focus can be found on Taxnet Pro. The CRA Views in Focus, produced by tax professionals, provide insight and meaningful analysis of the issues raised in each of the CRA Views.

Title: "Custody and Control" and Wholly Dependant"

CRA document no.: [2011-0397251E5](#)

Document type: Interpretation -- external

Glossary term: Control, Association and Relatedness

The taxpayer asked the CRA for clarification of the meaning of "custody and control" and "wholly dependant" in the context of determining whether a parent and an individual with whom the parent co-habits in a conjugal relationship would be considered to be common-law. Specifically, the taxpayer asked whether a parent and a cohabiting individual, who is not the child's parent by birth or adoption, would be considered common-law partners when the couple have not yet been living together for at least a year. Pursuant to the definition of "common-law partner" in subsection 248(1), in order for two individuals cohabiting in a conjugal relationship to be considered common-law partners in the first year of cohabitation, both individuals must be considered parents of a child. For income tax purposes, an individual can be considered a parent of a child if, in most cases, the individual is a parent of a child by birth or adoption. If a parent and an individual (who is not a parent of a child by birth or adoption) live together, they would likely not be considered to be common-law until they have been living together for a year. In most of these cases, the CRA would not expect that both criteria required for the cohabiting individual to be considered to be a "parent" of the child (i.e., "wholly dependant for support" and "custody and control") would be met.

Canada Tax Service -- McCarthy Tétrault Analysis

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This value-added feature has been designed to provide the most comprehensive coverage of recent developments in Canadian Tax. Each summary includes the document number at the top, the document type, and conveniently placed cross reference links at the bottom which are relevant to the issues raised in the CRA View. In addition, starting in January 2011, English summaries have also been written on each of the French CRA Views.

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