

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**.

	Applicable	Not Applicable
1. shared shelter	<input type="checkbox"/>	<input type="checkbox"/>
2. sexual and personal behavior	<input type="checkbox"/>	<input type="checkbox"/>
3. one partner performs services on behalf of the other	<input type="checkbox"/>	<input type="checkbox"/>
4. participation in social activities together	<input type="checkbox"/>	<input type="checkbox"/>
5. societal perception	<input type="checkbox"/>	<input type="checkbox"/>
6. economic support, and	<input type="checkbox"/>	<input type="checkbox"/>
7. the couple's attitude toward any children they have together.	<input type="checkbox"/>	<input type="checkbox"/>

Signed: _____

Date: _____

Print Name: _____

NOTE: Not common-law at death:

- no spousal rollover
- no CPP Survivor Benefit
- possible loss of property