

Child Tax Credits Where Both Making Support Payments - Sas Ansari

Author : admin

Child Tax Credits Where Both Making Support Payments

Judickas v The Queen, [2016 TCC 225](#)

Where both former spouses make child support payments, then the payor's eligibility to claim the tax credit for a wholly dependent person and child amount (ITA s 118(1)(b) and (b.1)) is not denied by subsection 118(5).

Where the court order specifically requires both former spouses to make payments to one another, rather than one payment based on a set-off as in *Verones v R.*, [2012 TCC 291](#), aff'd [2013 FCA 69](#), the limitation in s 118(5) may be ignored as per s 118(5.1) - *Letoria v Canada*, [2015 TCC 221](#), para 9.

Sas Ansari, BSc BEd PC JD LLM PhD (exp) CPA In-Depth Tax 1, 2 &3

[If you like this website, please share it with others.](#)

[Back To Top OR Home](#)

```
medianet_width = "160"; medianet_height = "90"; medianet_crid = "749795932";  
medianet_versionId = "111299"; (function() { var isSSL = 'https:' == document.location.protocol;  
var mnSrc = (isSSL ? 'https:' : 'http:') + '//contextual.media.net/nmedianet.js?cid=8CUW8XQ2I' +  
(isSSL ? '&https=1' : ''); document.write(""); })();
```