



Canada Revenue
Agency

Agence du revenu
du Canada

GST/HST Credit

Including related provincial
credits and benefits

For the period from July 2015 to June 2016

Is this booklet for you?

This booklet gives information about your eligibility for the goods and services tax/harmonized sales tax (GST/HST) credit, when you get it, and how we calculate it for the period from July 2015 to June 2016.

It also gives information about related provincial programs administered by the Canada Revenue Agency.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to www.cra.gc.ca/alternate. You can also get our publications and your personalized correspondence in these formats by calling **1-800-959-1953**.

La version française de ce livret est intitulée *Crédit pour la TPS/TVH*.

What's new?

GST/HST credit eligibility

You no longer have to apply for the GST/HST credit. The Canada Revenue Agency (CRA) will automatically determine the eligibility for every Canadian resident who files an income tax and benefit return for the **2014 and later tax years**. To apply for the GST/HST credit for the **2013 and prior tax years**, see "Who is eligible?" on page 8.

Table of contents

	Page
Definitions	5
What is the GST/HST credit?	6
Are you eligible for the credit?	6
Do you have a spouse or common-law partner?	6
Do you have children under 19 years of age?	7
Who is eligible?	8
Did you have a spouse or common-law partner on December 31, 2014?	9
Will you turn 19 years of age before April 2016?	9
How do we calculate your credit?	10
Base year and benefit year	10
Benefits online calculator	10
Calculation charts	11
When do we pay your credit?	13
When do we recalculate your credit?	13
What happens if you were overpaid?	14
Related provincial programs	14
BC low income climate action tax credit	15
Newfoundland and Labrador harmonized sales tax credit	15
Newfoundland and Labrador seniors' benefit	15
Nova Scotia affordable living tax credit	15
Ontario sales tax credit	16
Prince Edward Island sales tax credit	16
Saskatchewan low-income tax credit	17
When should you contact us?	17
Has the number of children in your care changed?	17
Has your marital status changed?	17
Has a GST/HST credit recipient died?	18
Are you moving?	19
Other changes	19
Service standards	20
Tax centre addresses	21
Online services	22
For more information	22

Definitions

Adjusted family net income – is your **family net income** (defined below) **minus** any universal child care benefit (UCCB) and registered disability savings plan (RDSP) income received **plus** any UCCB and RDSP amounts repaid.

Common-law partner – this applies to a person who is **not your spouse** (defined below), with whom you are living in a conjugal relationship, and to whom at least **one** of the following situations applies. He or she:

- a) has been living with you in a conjugal relationship, and this current relationship has lasted at least 12 continuous months;

Note

In this definition, 12 continuous months includes any period you were separated for less than 90 days because of a breakdown in the relationship.

- b) is the parent of your child by birth or adoption; or
- c) has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support.

Family net income – is your net income added to the net income of your spouse or common-law partner, if you have one. Family net income does not include your child's net income. Net income is the amount on line 236 of a person's income tax and benefit return, or the amount that it would be if he or she filed an income tax and benefit return.

If you or your spouse or common-law partner became a resident of Canada in 2014, family net income includes income from all sources, both inside **and** outside Canada, including the part of 2014 that you or your spouse or common-law partner was not a resident of Canada.

Separated – you are separated when you start living separate and apart from your spouse or common-law partner because of a breakdown in the relationship for a period of **at least 90 days** and you have not reconciled.

Once you have been separated for 90 days (because of a breakdown in the relationship), the effective day of your separated status is the date you started living separate and apart.

Spouse – this applies only to a person to whom you are legally married.

What is the GST/HST credit?

The GST/HST credit is a non-taxable quarterly payment that helps individuals and families with low and modest incomes offset all or part of the goods and services tax/harmonized sales tax (GST/HST) that they pay.

Are you eligible for the credit?

You are eligible for this credit if you are a **resident of Canada** for income tax purposes in the month before and at the beginning of the month in which we make a payment (see "When do we pay your credit?" on page 13), and at least **one** of the following applies:

- you are 19 years of age or older;
- you have (or had) a spouse or common-law partner; or
- you are (or were) a parent and live (or lived) with your child.

If you will turn 19 years of age before April 2016, the CRA will automatically determine your eligibility for this credit when you file your 2014 income tax and benefit return. For more information, see "Will you turn 19 years of age before April 2016?" on page 9.

Generally, you are not eligible for the GST/HST credit if at the beginning of the month in which we make a quarterly payment, **any** of the following apply:

- you are not a resident of Canada for income tax purposes;
- you do not have to pay tax in Canada because you are an officer or servant of another country (such as a diplomat) or a family member or employee of such a person; or
- you are confined to a prison or similar institution for a period of 90 consecutive days or more.

Note

You cannot get the credit for a spouse, common-law partner, or child who meets any of these conditions at the beginning of the month in which we make a quarterly payment.

For a deceased recipient, the GST/HST credit entitlement ends the quarter following the date of the death. For more information, see "Has a GST/HST credit recipient died?" on page 18.

Do you have a spouse or common-law partner?

You can get the credit for your spouse or common-law partner (defined on the previous page). Generally, your spouse or common-law partner has to be a resident of Canada in the month before and at the beginning of the month in which we make a payment (see "When do we pay your credit?" on page 13).

Do you have children under 19 years of age?

You can get the credit for each of your children if **all** of the following apply at the beginning of the month in which we make a payment. The child:

- is your child, or is dependent on you or your spouse or common-law partner for support;
- is under 19 years of age;
- has never had a spouse or common-law partner;
- has never been a parent of a child he or she lived with; and
- lives with you.

Each eligible parent in a shared custody situation may get half of the GST/HST credit for that child. This also applies to any related provincial credit.

For more information about shared custody situations, select the “Shared custody” link at www.cra.gc.ca/gsthstcredit, call 1-800-959-1953, or see Booklet T4114, *Canada Child Benefits*.

The credit for your child will be included in your credit.

You **cannot** get the credit for a child if, at the beginning of the month in which we make a payment, the child is not living with you because he or she is maintained by an agency or is in foster care. Also, you cannot get the credit for a foster child in your care.

Your GST/HST credit will automatically be recalculated to exclude a child who turned 19 years of age during the year. The adjustment is effective in the quarterly payment following the child’s 19th birthday.

Example

Gloria and David get the GST/HST credit for themselves and their two children. Kristin, their elder daughter, turns 19 years of age on August 6, 2015. Gloria and David’s GST/HST credit will be automatically recalculated to include only one child for the next quarterly payment made in October 2015.

Kristin’s eligibility will be automatically determined when she files her 2014 income tax and benefit return. She may be entitled to get the GST/HST credit in October 2015 and January and April 2016, for herself.

How do you register your children?

Your child is automatically registered for the GST/HST credit if, when he or she was born, you gave your consent on the provincial birth registration form **or** if you have applied for the Canada child tax benefit (CCTB) using another method such as the online service My Account or Form RC66, *Canada Child Benefits Application*. If you become primarily responsible for the care and upbringing of a child, you can **register** him or her for the GST/HST credit and related provincial programs by:

- using the “Apply for child benefits” online service in My Account at www.cra.gc.ca/myaccount; or
- sending us a completed Form RC66.

Who is eligible?

To be eligible to get the GST/HST credit, including any related provincial credits, you **have to file** an income tax and benefit return for 2014, even if you have not received income in the year.

We will let you know in July 2015 how much you will get and how we calculated it. For more information, see “How do we calculate your credit?” on page 10.

If you are a **new resident of Canada** and you want to get the GST/HST credit, complete Form RC151, *GST/HST Credit Application for Individuals Who Become Residents of Canada*, for the year that you became a resident of Canada. For more information for newcomers to Canada, go to www.cra.gc.ca/newcomers or see Pamphlet T4055, *Newcomers to Canada*.

You have up to three years to ask for a retroactive payment. If you did not apply for the credit on your 2013, or 2012 income tax and benefit return within the three year period, you can send us a request under the taxpayer relief provisions of the *Income Tax Act*. For more information, go to www.cra.gc.ca/fairness or see Information Circular IC07-1, *Taxpayer Relief Provisions*.

Social insurance number (SIN)

You need a SIN to get the GST/HST credit. For more information, or to get an application for a SIN, visit the Service Canada website at www.servicecanada.gc.ca or call 1-800-206-7218. To find the address of the Service Canada Centre nearest you, call 1-800-622-6232.

If Service Canada will not give you a SIN, you can still get the GST/HST credit if you meet all of the conditions listed under “Are you eligible for the credit?” on page 6. Send us a letter explaining why you cannot get a SIN and include a photocopy of **one** of the following documents:

- passport;
- driver’s licence;
- visitor record or study permit;
- temporary resident permit; or
- any document issued by Citizenship and Immigration Canada.

Did you have a spouse or common-law partner on December 31, 2014?

Complete the information about your spouse or common-law partner in the “Identification” area on page 1 of your income tax and benefit return.

Enter his or her social insurance number and his or her net income (from line 236 of his or her income tax and benefit return), **even if it is zero**. Incomplete or incorrect information may delay the processing of your application.

Only one of you can get the credit for both of you. The credit will be paid to the spouse or common-law partner whose tax return is assessed first. No matter which one of you receives the credit, the amount will be the same.

If your marital status changed after December 31, 2014, you must tell us. For more information, see “Has your marital status changed?” on page 17.

Will you turn 19 years of age before April 2016?

Generally, you have to be 19 years of age or older to get the GST/HST credit.

If you are going to turn 19 years of age before April 2016, make sure that you file your 2014 income tax and benefit return. The CRA will automatically determine your eligibility for the GST/HST credit, and you may start getting it with the first payment after the month of your 19th birthday (see “When do we pay your credit?” on page 13).

Example

Amanda will turn 19 years of age on January 5, 2016. She may be entitled to the quarterly GST/HST credit issued in April 2016, if she files a 2014 income tax and benefit return. Amanda will **not** be entitled to the January 2016 credit, since she will not be 19 years of age before the first day of January 2016.

How do we calculate your credit?

Base year and benefit year

The **base year** is the year of the income tax and benefit return from which information is taken to calculate the GST/HST credit entitlement for the benefit year. The base year is the calendar year just before the start of the benefit year.

The **benefit year** is the 12-month period during which the GST/HST credits are paid. The benefit year runs from July 1 of the year following the base year to June 30 of the next year.

For example, GST/HST credit payments calculated on the 2014 income tax and benefit return will start being issued in July 2015, which is the beginning of the benefit year. For more information, see “When do we pay your credit?” on page 13.

The following chart illustrates the link between the base year and the benefit year.

Base year (tax return)	Benefit year (payments)			
	July	October	January	April
2014	2015	2015	2016	2016
2013	2014	2014	2015	2015
2012	2013	2013	2014	2014

If the CRA determines that you are eligible for the GST/HST credit based on your 2014 income tax and benefit return, we will send you a GST/HST credit notice in July 2015. It will show how much you will get and how we calculated the amount.

For the benefit year from July 2015 to June 2016, we base your credit on:

- the number of children you have registered for the GST/HST credit; and
- your adjusted family net income (defined on page 5) for the 2014 base year.

Example

Amir is single with no children. When he files his 2014 income tax and benefit return, the CRA will automatically determine if he is eligible for the GST/HST credit. If Amir is eligible, we will use the information on his 2014 income tax and benefit return to determine what amount he is entitled to get for the benefit year starting in July 2015.

Benefits online calculator

You can use our online service to get an estimate of your GST/HST credit, by going to www.cra.gc.ca/benefits-calculator.

Calculation charts

You can also calculate your GST/HST credit using Chart 1 (below), Chart 2 (on the next page), or Chart 3 (on page 13), whichever one applies to you.

Are you married or living common-law?

If you are married or living common-law, use Chart 1.

Chart 1	
Basic credit	<u>\$272.00</u> 1
Credit for your spouse or common-law partner	+ <u>272.00</u> 2
Credit for children:	
Number of children _____ × \$143.00 =	+ _____ 3
Add lines 1 to 3	= _____ 4
Complete the following calculation only if your adjusted family net income (defined on page 5) is more than \$35,465.00. Otherwise, enter "0" on line 9.	
Adjusted family net income _____	5
	= <u>\$35,465.00</u> 6
Line 5 minus line 6	= _____ 7
	× <u>5%</u> 8
Line 7 multiplied by 5%	= \$ _____ ▶ _____ 9
Annual credit: Line 4 minus line 9.....	= \$ <input type="text"/> 10

Are you single, separated, divorced, or widowed?

If you are single, separated, divorced, or widowed, and **you do not have children**, use Chart 2. If you are single, separated, divorced, or widowed, and **you do have children**, use Chart 3 on the next page.

Chart 2	
Basic credit	<u>\$272.00</u> 1
Complete the following calculation only if your net income is more than \$8,833.00. Otherwise, enter "0" on line 7.	
Net income	_____ 2
	= <u>\$8,833.00</u> 3
Line 2 minus line 3	= _____ 4
	× <u>2%</u> 5
Line 4 multiplied by 2%	= _____ 6
Enter the amount from line 6 or \$143.00, whichever is less	+ _____ 7
Add lines 1 and 7	= _____ 8
Complete the following calculation only if your adjusted net income (defined on page 5) is more than \$35,465.00. Otherwise, enter "0" on line 13.	
Adjusted net income	_____ 9
	= <u>\$35,465.00</u> 10
Line 9 minus line 10	= _____ 11
	× <u>5%</u> 12
Line 11 multiplied by 5%	= \$ _____ ▶ _____ 13
Annual credit: Line 8 minus line 13.....	= \$ <input type="text"/> 14

Chart 3

Basic credit	<u> \$272.00</u>	1
Credit for your first child	<u> + 272.00</u>	2
Credit for your other children:		
Number of children _____ × \$143.00 =	<u> + _____</u>	3
Additional credit	<u> + 143.00</u>	4
Add lines 1 to 4	<u> = _____</u>	5

Complete the following calculation only if your adjusted family net income (defined on page 5) is more than \$35,465.00. Otherwise, enter “0” on line 10.

Adjusted family net income	<u> _____</u>	6	
	<u> = \$35,465.00</u>	7	
Line 6 minus line 7	<u> = _____</u>	8	
	<u> × 5%</u>	9	
Line 8 multiplied by 5%	<u> = \$ _____</u>	10	
Annual credit: Line 5 minus line 10.....	<u> = \$ _____</u>	11	

- after a change in your marital status or in the number of eligible children in your care; or
- after the death of a GST/HST credit recipient.

For more information, see “When should you contact us?” on page 17.

What happens if you were overpaid?

If a recalculation shows you have been overpaid the GST/HST credit, we will send you a GST/HST credit notice with a remittance voucher attached to inform you of the balance owing. We will keep all future GST/HST credit payments or income tax refunds until the balance is repaid.

Note

We will also apply GST/HST credit payments to amounts owing for income tax balances or amounts owing to other federal or provincial government programs.

You also can repay the overpayment. For more information on how to make a payment, go to www.cra.gc.ca/payments.

Related provincial programs

The CRA administers the following provincial programs that are related to the GST/HST credit:

- BC low income climate action tax credit;
- Newfoundland and Labrador harmonized sales tax credit;
- Newfoundland and Labrador seniors’ benefit;
- Nova Scotia affordable living tax credit;
- Ontario sales tax credit;
- Prince Edward Island sales tax credit; and
- Saskatchewan low-income tax credit.

You do not need to apply to a province to get payments for these programs. If you qualify for the GST/HST credit, your provincial credit payments will be combined with your GST/HST credit payments (except for the Ontario sales tax credit payments, which are issued separately as part of the Ontario trillium benefit).

If you use our direct deposit service for your GST/HST credit payments, we will deposit your provincial payments into the same account.

When do we pay your credit?

You will get your annual GST/HST credit, which was calculated using information from your 2014 income tax and benefit return, in four payments. We will make these payments on **July 3** and **October 5, 2015**, and on **January 5** and **April 5, 2016**.

However, if your GST/HST credit calculated in July 2015 is less than \$50 per quarter, we will pay you for the entire benefit year on July 3, 2015.

If your payment does not arrive on the scheduled day, wait 10 working days before calling 1-800-959-1953.

When do we recalculate your credit?

A change in your situation may cause your GST/HST credit payment to be recalculated based on the effective date of the change. We will send you a GST/HST credit notice of determination showing our revised calculation when any of the following situations apply:

- after each reassessment of either your or your spouse’s or common-law partner’s income tax and benefit return that affects net income and results in an entitlement change;
- if a child for whom you get the credit turns 19 years of age;

BC low income climate action tax credit

This credit is a non-taxable amount paid to help low-income individuals and families with the carbon taxes they pay.

The program provides a credit of up to \$115.50 for an individual, \$115.50 for a spouse or common-law partner, and \$34.50 per child under 19 years of age (\$115.50 for the first child in a single parent family). For single individuals with no children, the credit is reduced by 2% of their adjusted net income over \$32,445. For families, the credit is reduced by 2% of their adjusted family net income over \$37,852.

This amount is combined with the quarterly payment of the federal GST/HST credit.

The BC low income climate action tax credit is fully funded by the Province of British Columbia.

Newfoundland and Labrador harmonized sales tax credit

This credit is a non-taxable amount paid to help low-income individuals and families who may be affected by the HST. Under this program, individuals or families with adjusted family net incomes of \$15,000 or less get an annual amount of \$40 per adult and \$60 for each child under 19 years of age. The credit is reduced by 5% of the adjusted family net income over \$15,000.

This amount is combined with the October payment of the federal GST/HST credit.

Newfoundland and Labrador seniors' benefit

This program provides a non-taxable annual amount of \$1,059 for a single senior (65 years of age or older at any time during 2015) or a married or common-law couple with at least one senior whose adjusted family net income is \$29,284 or less. Eligible seniors will get part of this payment if their adjusted family net income is between \$29,284 and \$38,350.

This amount is combined with the October payment of the federal GST/HST credit.

The Newfoundland and Labrador harmonized sales tax credit and the Newfoundland and Labrador seniors' benefit are fully funded by the province.

Nova Scotia affordable living tax credit

This credit is a non-taxable amount paid to make life more affordable for Nova Scotian households with low and modest incomes. This credit offsets the increase in the HST and provides additional income for these households.

The program provides a maximum annual credit of \$255 for an individual or a couple, and \$60 for each child under 19 years of age. The credit is reduced by 5% of adjusted family net income over \$30,000.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Nova Scotia affordable living tax credit is fully funded by the Province of Nova Scotia.

Ontario sales tax credit

This credit is a non-taxable amount paid to provide relief for Ontario residents with low and modest incomes for the sales tax they pay.

The program provides a maximum annual credit of \$287 for each adult and each child under 19 years of age in a family. If you are a single individual with no children, the credit will be reduced by 4% of your adjusted net income over \$22,057. If you are a single parent, or are married or living common-law, the credit will be reduced by 4% of your adjusted family net income over \$27,571.

This amount is part of the Ontario trillium benefit. You can choose to get the payments monthly, issued on the 10th of each month, or in one payment at the end of the benefit year (in June), if the annual entitlement is over \$360.

If the annual entitlement is \$360 or less, it will be issued in one lump-sum payment in the first payment month (usually in July).

For more information, call 1-877-627-6645. The Ontario sales tax credit is fully funded by the Province of Ontario.

Prince Edward Island sales tax credit

This credit is a non-taxable amount paid to help offset the increase in the sales tax for households with low and modest incomes.

The program provides an annual credit of \$100 for an individual plus, if applicable, \$50 for a spouse, common-law partner or an eligible dependant. There is also a supplement of 0.5% of adjusted family net income over \$30,000, up to a maximum of \$50. The total of the above is reduced by 2% of adjusted family net income over \$50,000.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Prince Edward Island sales tax credit is fully funded by the Province of Prince Edward Island.

Saskatchewan low-income tax credit

This credit is a non-taxable amount paid to help Saskatchewan residents with low and modest incomes.

The program provides \$243 for an individual, \$243 for a spouse or common-law partner (or for an eligible dependant), and \$95 per child under 19 years of age (maximum of two children), or an annual credit of up to \$676 per family.

The credit starts to be reduced when the adjusted family net income is more than \$31,878. Families with adjusted family net income between \$31,878 and \$65,677 may get part of the credit.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Saskatchewan low-income tax credit is fully funded by the Province of Saskatchewan.

When should you contact us?

You should advise us **immediately** about certain changes, as well as the date they happened or will happen. This section explains what the changes are and how you should tell us about them.

Our service standards are outlined on page 20.

Has the number of children in your care changed?

We may need to **recalculate your credit** based on new information such as when:

- your child is born or a child starts to live with you or you share custody of a child (see “Do you have children under 19 years of age?” on page 7); or
- a child for whom you are getting benefits no longer lives with you on a full-time basis, stops living with you, becomes a spouse or common-law partner or a parent, or has died.

If this is the case, go to www.cra.gc.ca/myaccount or call 1-800-959-1953.

Has your marital status changed?

If your marital status changes, you must let us know by the end of the month following the month in which your status changed, because this could affect the amount of GST/HST credit to which you are entitled. We define common-law partner, separated, and spouse on page 5. To tell us about this change, you can:

- go to www.cra.gc.ca/myaccount;
- call 1-800-959-1953;
- send us a completed Form RC65, *Marital Status Change*; or

- send us a letter indicating your new marital status and the date of the change.

If you get married or start living common-law, also include your spouse’s or common-law partner’s name, address, social insurance number, and net income for 2014. You **and** your spouse or common-law partner should both sign the letter.

Note

Only **one** GST/HST credit payment is allowed per family each quarter.

If you were both getting payments as individuals before you were married or became common-law partners, and you **both** continued to get payments after your marital status changed, one of you will have to repay the amounts you got after your status changed. Either your or your spouse’s or common-law partner’s payments will be adjusted to include the credit for **both** of you.

If you are now separated, divorced, or widowed, the CRA will automatically determine your eligibility for the GST/HST credit based on your revised status and your 2014 income tax and benefit return.

Note

Do **not** tell us of your separation until you have been separated for a period of at least 90 days.

Example

Zachary and Kim separated on October 15, 2015. They have no children. They advised us of their new marital status by sending a completed Form RC65, *Marital Status Change*, on January 15, 2016. They entered October 15, 2015 as the date their new marital status began. Zachary filed a 2014 income tax and benefit return but Kim did not. Kim must file a 2014 income tax and benefit return for the CRA to determine her eligibility for the GST/HST credit for the remainder of the benefit year.

Has a GST/HST credit recipient died?

An individual is not entitled to get GST/HST credit payments after he or she dies. However, we may send out a payment after the date of death because we are not aware of the situation. If this happens, you have to return the payment to us, and let us know the date of the death of the recipient so that we can update our records.

Was the deceased married or living common-law?

If the deceased recipient’s GST/HST credit included an amount for a spouse or common-law partner, the CRA will automatically determine that spouse or common-law partner’s eligibility for the remaining GST/HST credit payments for himself or herself and for any of their children. If the surviving spouse or common-law partner did not file an income tax and benefit return, he or she has to do so to get the credit.

Was the deceased single, separated, divorced, or widowed?

If the recipient died **before** the scheduled month in which we issue the credit, we cannot make any more payments in that person's name or to that person's estate.

If the recipient died **during or after** the scheduled month in which we issue the credit and the payment has not been cashed, return it to us so that we can send the payment to the person's estate.

If the recipient was getting a credit for a child, the child's new caregiver should contact us to request GST/HST credit payments for that child.

Example 1

Brenda, a GST/HST credit recipient, died on July 1, 2015. Brenda's sister Judy called us after she got Brenda's July 2015 payment to find out if the estate is entitled to the credit. Since Brenda was alive on the first day of the month in which we issued the credit, the estate is entitled to the July 2015 credit.

However, no more credits will be issued. We told Judy to return the cheque to us so it can be reissued to Brenda's estate.

Example 2

Mark is a divorced GST/HST credit recipient who has no eligible children. He died on February 28, 2015. Mark's mother called to tell us of her son's death and wanted to know if the estate would continue to get Mark's GST/HST credits. The estate would not be eligible for GST/HST credits for periods after his death.

Are you moving?

If you move, let us know your new address **immediately**. Otherwise, your payments may stop, even if you use direct deposit and your bank account does not change.

To change your address go to www.cra.gc.ca/myaccount, call 1-800-959-1953, or send a completed Form RC325, *Address change request*, or a letter to your tax centre. If you are writing, make sure to sign your form or letter and include your social insurance number, your new address, and the date of your move.

Other changes

Call 1-800-959-1953 to tell us:

- if any of the personal information, such as your name, marital status, or the spousal or child information shown on your GST/HST credit notice is not correct; or
- if you (or your spouse or common-law partner) are no longer a resident of Canada.

Note

If your spouse or common-law partner immigrates to Canada, he or she will have to send us the following information in writing:

- social insurance number (SIN);
- date of birth;
- address;
- immigration date; and
- statement of income.

Service standards

The Canada Revenue Agency is committed to providing you with service that is fair, accurate, timely, courteous, and confidential. Our service standards apply to processing applications and marital status change forms, responding to correspondence, reviewing programs, and responding to telephone enquiries.

Benefit applications and marital status change

Timeliness – Our goal is to issue a payment, notice, or explanation to you within 80 calendar days.

Accuracy – Our goal is to accurately process the appropriate payment and notice and, if necessary, a letter requesting additional information.

Correspondence

Timeliness – Our goal is to respond to written enquiries and telephone referrals from the call centres within 80 calendar days.

Accuracy – Our goal is to respond to written enquiries and telephone referrals from the call centres with the correct information, and process new recipient information, including issuing a payment, notice, or letter, accurately.

Review

Timeliness – Our goal is to inform you of the result of our review within 45 days after we receive the information requested.

Telephone enquiries

Our courteous and knowledgeable agents will be pleased to respond to your questions in the official language of your choice. Our goal is to respond to telephone enquiries within two minutes.

You may have difficulty reaching us during peak periods.

Tax centre addresses

Send your completed form or letter and any documents to the tax centre that serves your area. Use the chart below to get the address.

If your tax services office is located in:	Send your correspondence to the following address:
British Columbia, Regina, or Yukon	Surrey Tax Centre 9755 King George Boulevard Surrey BC V3T 5E1
Alberta, London, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, or Windsor	Winnipeg Tax Centre PO Box 14005, Station Main Winnipeg MB R3C 0E3
Barrie, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)	Shawinigan-Sud Tax Centre 4695 12e Avenue Shawinigan-Sud QC G9P 5H9
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières	Jonquière Tax Centre PO Box 1900, Station LCD Jonquière QC G7S 5J1
Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, or St. Catharines	St. John's Tax Centre PO Box 12071, Station A St. John's NL A1B 3Z1
Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island	Summerside Tax Centre 102 - 275 Pope Road Summerside PE C1N 5Z7

Online services

My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

To log in to My Account, you can use either your CRA user ID and password or the Sign-in Partner option.

An authorized representative can access most of these online services through Represent a Client at www.cra.gc.ca/representatives.

For more information, go to www.cra.gc.ca/myaccount.

MyCRA – the web app for individual taxpayers on the go

Getting ready to file? Use MyCRA to check your RRSP deduction limits, look up a local tax preparer, or see what tax filing software the CRA has certified.

Done filing? Use MyCRA to see the status of your tax return and the resulting assessment.

Want information throughout the year? Use MyCRA to check your TFSA contribution room, confirm before you donate that the charity at your door is registered, and calculate the effect your donation will have on your taxes.

To get more details on what you can do with MyCRA and to access the CRA's web-based mobile app, go to www.cra.gc.ca/mobileapps.

Electronic payments

Make your payment online using:

- your financial institution's online or telephone banking services;
- the CRA's My Payment service at www.cra.gc.ca/mypayment; or
- pre-authorized debit at www.cra.gc.ca/myaccount.

For more information on all payment options, go to www.canada.ca/payments.

For more information

What if you need help?

If you need more information after reading this booklet, go to www.cra.gc.ca/gsthstcredit or call 1-800-959-1953.

Direct deposit

Direct deposit is a faster, more convenient, reliable, and secure way to get your income tax refund and your credit and benefit payments (including certain related provincial or territorial program payments) directly into your account at a financial institution in Canada.

For more information, go to www.cra.gc.ca/directdeposit or call 1-800-959-1953.

Forms and publications

To get our forms and publications, go to www.cra.gc.ca/forms or call 1-800-959-1953.

Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to www.cra.gc.ca/lists.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the *Taxpayer Bill of Rights*.

If you are not satisfied with the service that you have received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to www.cra.gc.ca/contact.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can then file a service complaint by completing Form RC193, *Service-Related Complaint*.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to www.cra.gc.ca/complaints or see Booklet RC4420, *Information on CRA – Service Complaints*.

Reprisal complaint

If you believe that you have been subject to reprisal, complete Form RC459, *Reprisal Complaint*. For more information about reprisal complaints, go to www.cra.gc.ca/reprisalcomplaints.

Tax information videos

We have a number of tax information videos for individuals on topics such as the income tax and benefit return, students, and tax measures for persons with disabilities. To watch our videos, go to www.cra.gc.ca/videogallery.

Your opinion counts

If you have comments or suggestions that could help us improve our publications, send them to:

Taxpayer Services Directorate
Canada Revenue Agency
395 Terminal Avenue
Ottawa ON K1A 0L5