



Children's Special Allowances

Do not use this area

Use this form to **apply for** or to **cancel** children's special allowances (CSA). A separate form is required for each child. An agency should complete this form as soon as possible after a child starts or stops being maintained by the agency to minimize any financial hardship to the child's caregiver. For more information, see the back of this form.

Agencies can file applications and cancellations electronically. For more information on filing electronically, go to www.cra.gc.ca/benefits and select "Children's special allowances (CSA)", then click on "CSA on the Net", or call **1-877-418-7714**.

Part 1 – Agency information

Name of agency		Business number	
Mailing address (Apt No – Street No Street name, PO Box, RR)			
City		Province or territory:	Postal code
Telephone number	Name of agency contact person		

Part 2 – Child information

First name	Initial	Last name	Child identification number
First name alias (if applicable)		Last name alias (if applicable)	<input type="checkbox"/> Female <input type="checkbox"/> Male
Place of birth – City	Province or territory (or country if outside Canada)	Date of birth:	Year Month Day

Part 3 – Applying for children's special allowances

Enter the date your agency started to maintain the child:	Year	Month	Day
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Previous recipient of CSA or Canada child tax benefit (the child's previous caregiver, another agency, or a foster parent)

Name of previous recipient	Social insurance number or Business number	
Mailing address (Apt No – Street No Street name, PO Box, RR)		
City	Province or territory	Postal code

If the payments are to go directly to a foster parent, complete "Foster parent information" on the back of this form.

Part 4 – Cancelling children's special allowances

Enter the date your agency stopped maintaining the child:	Year	Month	Day
Reason for cancelling (tick the box that applies):			
<input type="checkbox"/> under another's care	<input type="checkbox"/> missing/ran away	<input type="checkbox"/> kidnapped	
<input type="checkbox"/> adopted	<input type="checkbox"/> deceased	<input type="checkbox"/> other (please explain): _____	

Part 5 – Certification

As chief executive officer, I certify that the information given on this application and in any documents attached is, to the best of my knowledge, correct and complete.

Sign here _____ Date: _____

It is a serious offence to make a false statement.

yyyy-mm-dd

Part 6 – Foster parent information			
Complete this part only if the payments will go directly to the foster parent.			
Name of foster parent		Business number	
Mailing address (Apt No – Street No Street name, PO Box, RR)			
City	Province or territory	Postal code	
Telephone number	Your language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> Français Votre langue de correspondance : <input type="checkbox"/> English <input type="checkbox"/> Français		

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 063.

General information

Children's special allowances (CSA) are non-taxable amounts paid monthly to agencies that maintain children under 18 years of age who reside in Canada. A child is considered to be maintained by an agency if, at the end of the month, the child is dependent on it for his or her care, maintenance, education, training, and advancement to a greater extent than any other agency or individual.

The term **agency** applies to:

- federal, provincial, and territorial departments;
- agencies appointed by a province or territory for the protection and maintenance of children;
- group foster homes and institutions; and
- institutions licensed or otherwise approved by a province or territory to have custody and maintenance of children.

If an agency does not have a business number, it must provide proof (original or certified copy) that it is licensed or approved to have the custody or maintenance of children.

On approval, CSA payments will start the month after the month that the child starts to be maintained by the agency and all of the eligibility conditions have been met.

We **only** make retroactive payments for a period of up to 11 months preceding the month we receive an application.

We usually make CSA payments to the agency that maintains the child. However, payments may be paid directly to a foster parent at the agency's request. In this situation, complete Part 6.

The monthly amount payable for each child is equal to the maximum basic amount of the Canada child tax benefit plus the national child benefit supplement. For eligible children, the CSA payment may also include the child disability benefit and the universal child care benefit.

We will stop paying the CSA automatically when the child turns 18 years of age.

Direct deposit

You can have the payments deposited directly into your children's special allowances account at a financial institution in Canada. To get this service or change your banking information, you must attach a completed Form RC113, *Direct Deposit Request for Children's Special Allowances*.

For more information

For more information, go to www.cra.gc.ca/benefits or call **1-800-387-1193**.

To get our forms and publications, go to www.cra.gc.ca/forms or call **1-800-387-1193**.