



## General information

### Has your marital status changed?

When we get notification of your change in marital status, we will recalculate your child and family benefits taking into consideration your new marital status, your new adjusted family net income, and your province or territory of residence.

If you have become separated, do **not** notify us until you have been separated for at least 90 days.

If a child for whom you were getting benefits no longer lives with you on a full-time basis, stops living with you, or has died, go to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) or call **1-800-387-1193**.

### Canada child tax benefit (CCTB)

Your CCTB will be adjusted the month following the month that your marital status changed.

### Are you now married or living common-law?

If you or your new spouse or common-law partner have children who are living with you, we will move all the children to the female parent's account. However, if the male parent is primarily responsible, see Booklet T4114, *Canada Child Benefits*. If your spouse or common-law partner is a person of the same sex, one of you will get the CCTB for all the children.

To continue getting the CCTB, you **and** your spouse or common-law partner each have to file an income tax and benefit return every year, even if you have not received income in the year.

### Are you now separated, widowed, or divorced?

We will recalculate your benefit based on the number of children under 18 years of age you have in your care and your adjusted net income.

For more information about the CCTB, go to [www.cra.gc.ca/cctb](http://www.cra.gc.ca/cctb) or see Booklet T4114, *Canada Child Benefits*.

### Goods and services tax/harmonized sales tax (GST/HST) credit

#### Are you now married or living common-law?

You **or** your spouse or common-law partner will now get the credit for both of you. We will recalculate the next GST/HST credit payment based on your adjusted family net income.

#### Are you now separated, widowed, or divorced?

If you did not file your last income tax and benefit return, you can file now to receive the GST/HST credit.

When applicable, we will recalculate your credit and send you a GST/HST credit notice showing your revised calculation.

For more information about the GST/HST credit, go to [www.cra.gc.ca/gsthstcredit](http://www.cra.gc.ca/gsthstcredit) or see Booklet RC4210, *GST/HST Credit*.

### Direct deposit

You can have your payments deposited directly into your account at a financial institution in Canada. If your direct deposit information needs to be changed as a result of your marital status change or to get this service, go to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) or attach a completed direct deposit enrolment form. To obtain a direct deposit enrolment form, go to [www.cra.gc.ca/directdeposit](http://www.cra.gc.ca/directdeposit) or call **1-800-387-1193**.

### Definitions

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

- 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 your relationship.
- is the parent of your child by birth or adoption; or
- 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.

**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 day you started living separate and apart.

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

### For more information

For more information, go to [www.cra.gc.ca/benefits](http://www.cra.gc.ca/benefits) or call **1-800-387-1193**.

To get our forms and publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call **1-800-387-1193**.

### Where do you send this form?

Send this completed form and any document to the tax centre that serves your area. Use the chart below to find out 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