MARITAL STATUS CHANGE

Use this form to tell us of a change in your marital status. In some situations, you may be eligible for additional Canada Child Tax Benefit (CCTB) and/or goods and services tax/harmonized sales tax (GST/HST) credit payments. See the back of this form for details.

You should tell us as soon as possible after your status has changed. We define **married**, **living common law**, and **separated** on the back of this form.

Do not use this area	

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Canada Child Tax Benefit (CCTB)

For information about the CCTB or to get pamphlet T4114, Your Canada Child Tax Benefit, visit our Web site at www.cra.gc.ca/benefits. You can also get the pamphlet by calling 1-800-959-2221, or get information by calling 1-800-387-1193.

Are you now married or living common law?

We will recalculate your benefit based on the number of children you have and their ages, your province or territory of residence, and your family net income.

If you or your new spouse or common-law partner have children who are residing with you, we will move all the children to the female parent's account. If you are married or living common law with a person of the same sex, one of you will receive the CCTB for all the children.

To continue receiving the CCTB, you **and** your spouse or common-law partner have to file a return every year, even if you have no income to report.

Are you now separated, widowed, or divorced?

We will recalculate your benefit based on the number of children you have and their ages, your province or territory of residence, and **your** net income.

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

For information about the GST/HST credit or to get pamphlet RC4210, *GST/HST Credit*, visit our Web site at **www.cra.gc.ca/benefits**. You can also get the pamphlet by calling **1-800-959-2221**, or get information by calling **1-800-959-1953**.

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 family net income.

Are you now separated, widowed, or divorced?

If you did not apply for the GST/HST credit on your last return, **you can apply now** by including a letter with this form.

We will recalculate your next GST/HST credit payment based only on **your** net income.

Definitions

Married

You are married and have a **spouse** when you are legally married.

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 of at least 90 days, and you have not reconciled.

Note: Separated status begins on the first day of the period (at least 90 days) in which you lived apart. However, do not submit this form until the 90 days of living apart have passed.

Living common law

You have a **common-law partner** and are living common law if you live and have a relationship with a person of the same or opposite sex who is not your spouse, and any of the following applies.

He or she:

- is the natural or adoptive parent (legal or in fact) of your child;
- has been living and having a relationship with you for at least
 12 continuous months (status begins after the 12 months); or
- lived with you previously as your spouse or common-law partner for at least 12 continuous months.

Note: Under proposed changes, the last condition will no longer exist. The effect of this proposed change is that a person (other than the parent of your child) will be your common-law partner only after your current relationship with that person has lasted at least 12 continuous months.

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

Tax office addresses -

Send this form to one of the offices listed below.

St. John's Tax Centre P.O. Box 12071, Stn A St. John's NL A1B 3Z1

Summerside Tax Centre 102-275 Pope Road Summerside PE C1N 5Z7 Jonquière Tax Centre P.O. Box 1900, Stn LCD Jonquière QC G7S 5J1

Shawinigan-Sud Tax Centre P.O. Box 3000, Stn Main Shawinigan-Sud QC G9N 7S6 Sudbury Tax Services Office P.O. Box 20000, Stn A Sudbury ON P3A 5C1

Winnipeg Tax Centre P.O. Box 14000, Stn Main Winnipeg MB R3C 3M2 Surrey Tax Centre 9755 King George Highway Surrey BC V3T 5E1