Agence du revenu du Canada

## **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.

Do not use this area	

nformation about you -		
First name and initial	Last name	Social insurance number
dome telephone number	Work telephone number	Female Male
Mailing address:		<u> </u>
Apt. no. – Street no. Street name		P.O. Box, R.R.
Dity	Province or territory (or country, if outside Can	ada) Postal code
Home address: (if different from abo Apt. no. – Street no. Street name	ove)	
City	Province or territory (or country, if outside Can	ada) Postal code
nformation about your new	v marital status	
Check the box that describes your new	status (we define married, living common law, and se	eparated on the back of this form).
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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 an income tax 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 income tax 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 are living in a conjugal relationship with a person who is not your spouse, and any of the following applies.

He or she:

- has been living with you in a conjugal relationship for at least 12 continuous months;
- 2) 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 your child turned 19 years of age) and your child is wholly dependent on that person for support.

In addition, an individual immediately becomes your common-law partner if you previously lived together in a conjugal relationship for at least 12 continuous months and you have resumed living together in such a relationship. **Under proposed changes**, this condition will no longer exist. The effect of this proposed change is that a person (other than a person described in 2) or 3) above) will be your common-law partner only after your current relationship with that person has lasted at least 12 continuous months. This proposed change will apply to 2001 and later years.

Reference to "12 continuous months" in this definition 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 PO Box 12071 Stn A St. John's NL A1B 3Z1 Jonquière Tax Centre PO Box 1900 Stn LCD Jonquière QC G7S 5J1

PO Box 20000 Stn A Sudbury ON P3A 5C1

Sudbury Tax Services Office

Surrey Tax Centre 9755 King George Highway Surrey BC V3T 5E1

Summerside Tax Centre 102-275 Pope Road Summerside PE C1N 5Z7 Shawinigan-Sud Tax Centre PO Box 3000 Stn Main Shawinigan-Sud QC G9N 7S6 Winnipeg Tax Centre PO Box 14000 Stn Main Winnipeg MB R3C 3M2