



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 more information.

You should tell us as soon as possible after your marital status has changed. However, do not notify us of your separation until you have been separated for more than 90 consecutive days.

Do not use this area

Information about you

First name and initial _____ Last name _____ Social insurance number _____
 Last name at birth (if different from last name above) _____ Female Male

Mailing address:

Apt. No – Street No Street name _____ P.O. Box _____ R.R. _____
 City _____
 Province or territory (or country, if outside Canada) _____ Postal code _____

Home address (if different from above):

Apt. No – Street No Street name _____ City _____
 Province or territory (or country, if outside Canada) _____ Postal code _____

Telephone numbers: Home _____ Work _____

Information about your new marital status

Check the box that applies to your new marital status. Check "Married" if you have a spouse, or "Living common-law" if you have a common-law partner. We define common-law partner, separated, and spouse on the back of this form.

1 Married 2 Living common-law 3 Widowed 4 Divorced 5 Separated

Enter the date your new marital status began. (If you checked 2 or 5, see the definitions for **common-law partner** and **separated** on the back of this form to determine the date you must enter)

Year Month Day
 2 0 _____

If you checked box 1 or 2 above, enter information about your new spouse or common-law partner.

First name and initial _____ Last name _____ Social insurance number _____
 If your spouse or common-law partner's address is different from your address, please explain: _____ Female Male

Certification

We cannot process this form unless it is signed. If your new status is married or living common-law, your spouse or common-law partner also needs to sign this form.

I certify that the information on this form is, to the best of my knowledge, correct and complete.

Sign here _____ Date _____
 It is a serious offence to make a false statement.

Spouse or common-law partner's signature _____ Date _____
 It is a serious offence to make a false statement.

If you cannot get your spouse or common-law partner's signature, please explain:

Canada Child Tax Benefit (CCTB)

For information about the CCTB or to get pamphlet T4114, *Canada Child Benefits*, visit our Web site at www.cra.gc.ca/benefits. You can also get this 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 under 18 years of age you have in your care, your province or territory of residence, and your family net income.

Note: When we receive notification of your change in marital status, we will recalculate your CCTB taking into consideration your new marital status and your new family net income. We compare the recalculated amount of your CCTB with the original amount to determine which is more beneficial to you. You will receive your payments based on the more beneficial calculation for the remainder of that benefit year. For examples, see pamphlet T4114, *Canada Child Benefits*.

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 your own tax returns 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 under 18 years of age you have in your care, 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 this 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 tax return, you can apply **now** by calling us at 1-800-959-1953, or by including a letter with this form.

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

Marital status definitions

Common-law partner

This applies to a person who is **not your spouse**, 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 for at least 12 continuous months;
- 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.

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 b) or c) 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.

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 and this separation lasts for at **least 90 days** during which time you have not reconciled.

Note: Once you have been separated for 90 days (due to 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.

Tax office addresses

Send this form to one of the addresses below:

Jonquière Tax Centre
PO Box 1900 Stn LCD
Jonquière QC G7S 5J1

Shawinigan-Sud Tax Centre
PO Box 3000 Stn Main
Shawinigan-Sud QC G9N 7S6

St. John's Tax Centre
PO Box 12071 Stn A
St. John's NL A1B 3Z1

Sudbury Tax Services Office
PO Box 20000 Stn A
Sudbury ON P3A 5C1

Summerside Tax Centre
102-275 Pope Road
Summerside PE C1N 5Z7

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

Winnipeg Tax Centre
PO Box 14005 Stn Main
Winnipeg MB R3C 0E3