



GST/HST Credit Application for individuals who become residents of Canada in 2002

Is this form for you?

If you became a resident of Canada in 2002, use this form to apply for the GST/HST credit.

What is the GST/HST credit?

The **GST** is a tax that you pay on most goods and services sold or provided in Canada. In some provinces, the GST has been harmonized with the provincial sales tax and is called the **HST**.

The **GST/HST credit** helps individuals and families with low and modest incomes offset all or part of the GST or HST that they pay.

Are you eligible for the credit?

You must be a resident of Canada to receive the GST/HST credit.

If you are **age 19 or older**, you are eligible for the credit.

If you will **turn 19 before April 1, 2003**, you can apply for the credit now. Generally, you have to be 19 or older to receive payments, but you can be younger than 19 to apply.

If you are **under age 19**, you are eligible **only** if:

- you have (or had) a spouse or common-law partner; or
- you are (or were) a parent and you live (or lived) with your child.

Are you a resident of Canada?

We consider you to be a resident of Canada when you establish sufficient residential ties in Canada.

You usually establish these ties on the date you arrive in Canada. Residential ties include:

- a home in Canada;
- a spouse or common-law partner and/or dependants who move to Canada to live with you;
- personal property in Canada, such as a car or furniture; and
- social ties in Canada.

Other ties that may be relevant include a Canadian driver's licence, Canadian bank accounts or credit cards, and health insurance with a Canadian province or territory.

If you got a letter from us about your residency status, include a copy with this application.

If you are not sure whether you are a resident of Canada, complete Form NR74, *Determination of Residency Status (Entering Canada)*, and include it with this application. We will give you an opinion about your residency status. To get Form NR74, visit our Web site at www.cra.gc.ca/forms or call **1-800-959-2221**.

Do you have a spouse or common-law partner?

You can get the GST/HST credit for your spouse or common-law partner as long as he or she is also a resident of Canada. Complete the "Information about your spouse or common-law partner" on the back of the application form.

If you have a spouse or common-law partner, only one of you can apply for the credit. No matter which one of you applies, the credit will be the same.

Married

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

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 of your child;
- has been living and having a relationship with you for at least 12 continuous months (include any period that you were separated for less than 90 days because of a breakdown in the relationship); or
- lived with you previously as your spouse or common-law partner.

Separated

You are separated if you have been living apart from your spouse or common-law partner for a period of 90 days or more because of a breakdown in your relationship and you have not reconciled.

Do you have any children age 18 or younger?

You can get the credit for each of your children if all of the following apply at the beginning of the month in which we make a payment. The child:

- is your child, or is dependent on you or your spouse or common-law partner for support;
- is age 18 or younger;
- lives with you;
- has never had a spouse or common-law partner; and
- has never been a parent.

You will need to complete Form RC66, *Canada Child Tax Benefit Application*, to register your children for the GST/HST credit. To get this form, visit our Web site at www.cra.gc.ca/forms or call **1-800-959-2221**.

Note

Your child should apply for his or her own GST/HST credit (by completing a copy of the attached form) if he or she is age **18 or younger** and:

- has (or had) a spouse or common-law partner; or
- is (or was) a parent and lives (or lived) with their child.

How do we calculate the credit?

We base your GST/HST credit on your and your spouse or common-law partner's world income, and on the number of children you have. World income is income from all sources inside and outside Canada.

If you become a resident of Canada:

- **before July 2002**, you will receive payments for July and October of 2002, and for January and April of 2003.
- **between July and September 2002**, you will receive payments for October of 2002, and for January and April of 2003.
- **between October and December 2002**, you will receive payments for January and April of 2003.

We will send you a *Goods and Services Tax / Harmonized Sales Tax (GST/HST) Credit* notice to tell you how much you will receive, if any, and how we calculated the amount.

Related provincial programs

The Canada Customs and Revenue Agency administers the following provincial programs that are related to the GST/HST credit:

- Newfoundland Harmonized Sales Tax Credit;
- Newfoundland and Labrador Seniors' Benefit; and
- Saskatchewan Sales Tax Credit.

You do not need to apply separately for these payments. If you qualify, they will be combined with your GST/HST credit payments.

After you apply, should you contact us?

Call **1-800-959-1953** to advise us of any changes described below, as well as the date they happened or will happen:

- you move (otherwise your payments may stop, whether you receive them by cheque or by direct deposit);
- you get your payments by direct deposit and your banking information changes;
- the number of children in your care changes; or
- you or your spouse or common-law partner is no longer a resident of Canada.

You also have to advise us of any changes in your marital status. Complete Form RC65, *Marital Status Change*, or inform us of your new status and the date of the change in a letter. Send Form RC65 or your letter to one of the tax centres listed on the back of the application form.

Note

When a child for whom you receive the credit turns 19, you do not need to contact us. We will automatically reduce your credit. However, the child should apply for his or her own credit.

Do you need more information?

For information about the GST/HST credit or to get the pamphlet called *GST/HST Credit*, visit our Web site at www.cra.gc.ca/benefits or call **1-800-959-1953**.



GST/HST CREDIT APPLICATION FOR INDIVIDUALS WHO BECOME RESIDENTS OF CANADA IN 2002

To apply for the GST/HST credit, complete this application and send it to one of the tax centres listed on the back. If you have a spouse or common-law partner, only one of you can apply for the credit.

Do you have a social insurance number (SIN)?

You need a SIN to apply for the credit. For information, or to get an application for a SIN, contact your Human Resources Development Canada (HRDC) office, or visit their Web site at www.hrdc.gc.ca/sin. You will find the address and telephone number of your nearest HRDC office in the government section of your telephone book, and on the HRDC Web page.

Do you have any children age 18 or younger?

If so, you need to complete Form RC66, *Canada Child Tax Benefit Application*, to register your children for the GST/HST credit. To get this form, visit our Web site at www.ccra.gc.ca/forms or call 1-800-959-2221.

After we get your application

We will send you a *Goods and Services Tax / Harmonized Sales Tax (GST/HST) Credit* notice to tell you how much you will receive, if any, and how we calculated the amount.

Information about you (the person applying for the GST/HST credit)

Social insurance number	Date of birth Year Month Day	Home telephone number ()	Work telephone number ()

First name and initial	Last name

Mailing address

Apt. No. – Street No. Street name

P.O. Box, R.R.

City Prov./Terr. Postal code

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Home address (if different from mailing address)

Apt. No. – Street No. Street name

P.O. Box, R.R.

City Prov./Terr. Postal code

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Give the date you became a resident of Canada Year Month Day

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On the date you became a resident of Canada, what was your marital status?

Check the box that applies:

- | | | |
|-------------------------------------|--|------------------------------------|
| 1 <input type="checkbox"/> Married | 2 <input type="checkbox"/> Living common law | 3 <input type="checkbox"/> Widowed |
| 4 <input type="checkbox"/> Divorced | 5 <input type="checkbox"/> Separated | 6 <input type="checkbox"/> Single |

Show the date this marital status began:

Year	Month	Day

We define "married", "living common law", and "separated" on the attached information sheet.

If your marital status has changed since you became a resident of Canada, give the following information:

• your new status	and	• the date of the change

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Complete the "Information about your spouse or common-law partner" on the back of this form if you are married or living common law or if you were married or living common law on the date you became a resident of Canada.

World income information

Show your world income, in Canadian dollars (if you had no income, enter "0"):

• for 2001		
• for the part of 2002 that you were not a resident of Canada		

Certification

I certify that the information given above is correct and complete.

Sign here _____ **Date** _____

It is a serious offence to make a false statement.

Information about your spouse or common-law partner

Social insurance number	Date of birth		
	Year	Month	Day
_ _ _ _ _ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _

Is your spouse or common-law partner a **resident** of Canada? Yes No If *no*, do not complete the rest of this section.

Give the date he or she became a resident of Canada

Year	Month	Day
_ _ _ _ _ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _

First name and initial _____ Last name _____

Home telephone number _____ Work telephone number _____
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If your spouse or common-law partner's address is different from yours, please explain:

World income information

Show your spouse or common-law partner's world income, in Canadian dollars (if he or she had no income, enter "0"):

- for 2001

_ _ _ _ _ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _
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- for the part of 2002 that he or she was **not a resident** of Canada

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Certification by your spouse or common-law partner

I certify that the information given above is correct and complete.

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

Direct deposit

You can have your GST/HST credit payments deposited directly into your account at a financial institution. To start direct deposit, attach a blank cheque with the banking information encoded on it and write "VOID" across the front, or give the information we ask for below. To find these numbers, see your passbook, bank statement, encoded deposit slip, cheque, or contact your financial institution.

Branch number (5 digits)	Institution number (3 digits)	Account number (maximum 12 digits)	Name of financial institution
_ _ _ _ _ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _

Your direct deposit request will stay in effect until you change the information or cancel the service.
However, your payments may be stopped if you move and do not give us your new address.

Tax centre addresses

Send your application and any attachments to one of the offices listed below:

- | | | | |
|--|--|---|--|
| St. John's Tax Centre
PO Box 12071 Stn A
St. John's NF A1B 3Z1 | Jonquière Tax Centre
PO Box 1900 Stn LCD
Jonquière QC G7S 5J1 | Sudbury Tax Services Office
PO Box 20000 Stn A
Sudbury ON P3A 5C1 | 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 | |

To continue receiving GST/HST credit payments after April 2003, you have to apply on your 2002 income tax and benefit return (which is generally due April 30, 2003).