



GST/HST Credit Application for Individuals Who Become Residents of Canada

Is this form for you?

Use this form to apply for the goods and services tax/harmonized sales tax (GST/HST) credit in the year you became a resident of Canada.

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 harmonized sales tax (**HST**).

The **GST/HST credit** helps individuals and families with low or 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, for income tax purposes, and age 19 or older to get the GST/HST credit.

If you are going to **turn 19 before April 1 in the year after you became a resident of Canada**, you can apply for the credit now. Generally, you have to be 19 or older to get 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. 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 of it with this application.

If you are not sure if 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, for income tax purposes, at the beginning of the month in which a payment is scheduled. Complete the section called "Information about your spouse or common-law partner" on the first page of the application form.

If you have a spouse or common-law partner, only one of you can get the GST/HST credit for the payments issued from July of the year you become residents of Canada to April of the following year. No matter which one of you applies, the credit will be the same.

Spouse

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

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:

- a) has been living with you in a conjugal relationship for at least 12 continuous months;
- b) is the parent of your child by birth or adoption; or
- c) 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)) 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 for a period of **at least 90 days** and you have not reconciled.

Once you have been separated for 90 days, (due to a breakdown in the relationship), the effective day of your separated status is the date you started living separate and apart.

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;
- has never been a parent of a child he or she lived with;
- lives with you;
- has never had a spouse or common-law partner; and
- is 18 or younger.

To register your child for the GST/HST credit, complete Form RC66, *Canada Child Benefits Application*. To get the 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 Form RC151) if he or she is **18 or younger** and:

- has (or had) a spouse or common-law partner; or
- is (or was) a parent and lives (or lived) with his or her 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 (if he or she is a resident of Canada) and on the number of children you have. World income is income from all sources inside and outside Canada.

If you became a resident of Canada:

- **before April 1**, you could get payments for April, July, and October of the year you became a resident of Canada, and for January and April of the following year;

To get the payment for April of the year you became a resident of Canada, you must complete Step 3 of the section called "Statement of income" on the application form.

- **after March 31 and before July 1**, you could get payments for July and October of the year you became a resident of Canada, and for January and April of the following year;
- **after June 30 and before October 1**, you could get payments for October of the year you became a resident of Canada, and for January and April of the following year;
- **after September 30**, you could get payments for January and April of the year after you became a resident of Canada.

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

Related provincial programs

The Canada 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;
- 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 tell us about any changes described below, as well as the date they happened:

- you move (if we do not have your new address, your payments may stop, whether you receive them by direct deposit or by cheque);
- 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 tell us about any changes in your marital status. Complete Form RC65, *Marital Status Change*, or tell us about your new status and the date of the change in a letter. Send Form RC65 or your letter to one of our tax offices listed below. You can get the form by visiting our Web site at www.cra.gc.ca/forms or by calling **1-800-959-2221**.

Note

When a child for whom you get 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 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**.

Tax offices addresses

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

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

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

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

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

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

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

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

To apply for the GST/HST credit for the year that you became a resident of Canada, complete this application and send it to one of our tax centres listed on the attached information sheet. If you have a spouse or common-law partner, only one of you can apply for the credit.

Do you have any children age 18 or younger?

If you do, you need to complete Form RC66, *Canada Child Benefits 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.

Do you have a social insurance number (SIN)?

You need a SIN to apply for the credit. For more information, or to get an application for a SIN, visit the Service Canada Web site at www.servicecanada.gc.ca or call 1-800-206-7218. To get the address of the Service Canada Centre nearest you, call 1-800-622-6232.

After we process your application

We will send you a *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Credit* notice telling you how much you will get, if any, and how we calculated the amount. We will issue a payment, notice, or explanation to you within 80 calendar days.

Information about the applicant

First name and initial _____			Last name _____			Social insurance number _____					
Date of birth Year: Month: Day:			Home telephone number _____-_____-_____-_____-_____-_____-			Work telephone number _____-_____-_____-_____-_____-_____-					
Mailing address Apt. No. - Street No. Street name _____					Home address (if different from mailing address) Apt. No. - Street No. Street name _____						
P.O. Box _____			R.R. _____			City _____			Prov./Terr. Postal code _____		
City _____					Prov./Terr. Postal code _____						

Marital status Check "Married" if you have a spouse, or "Living common-law" if you have a common-law partner. Spouse, common-law partner, and separated are defined on the attached information sheet.

Check the box that applies to your marital status on the date you became a resident of Canada.

Married
 Living common-law
 Widowed
 Divorced
 Separated
 Single

Enter the date your current marital status began: _____

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 **20** | | | | |

Information about your spouse or common-law partner

First name and initial _____			Last name _____			Social insurance number _____		
Date of birth Year: Month: Day:			Home telephone number _____-_____-_____-_____-_____-_____-			Work telephone number _____-_____-_____-_____-_____-_____-		
If your spouse or common-law partner's address is different from yours, please explain: _____								

Residency status

For information about residency status, see the attached information sheet.

	You	Your spouse or common-law partner
New residents of Canada: Enter the date you became a resident of Canada	Year: Month: Day: 20	Year: Month: Day: 20
Returning residents of Canada: Enter the Canadian province or territory in which you resided before you left Canada	_____-_____-_____-_____-_____-_____- Year: Month: Day:	_____-_____-_____-_____-_____-_____- Year: Month: Day:
Enter the date you became a non-resident of Canada	Year: Month: Day:	Year: Month: Day:
Enter the date you became a resident of Canada again	Year: Month: Day: 20	Year: Month: Day: 20

Statement of income

Enter all income in **Canadian dollars** from all sources inside and outside Canada. **Do not** include income that you, your spouse or common-law partner have reported on a Canadian tax return. If you had no income, enter "0."

Step 1: Enter the year you **became** a resident of Canada. Enter your income from January 1 to the date you **became** a resident. If you had a spouse or common-law partner, enter his or her income from January 1 to the date he or she **became** a resident. Do not enter your spouse or common-law partner's income if he or she did not become a resident of Canada in this year.

Year	You Income (dollars only)	Your spouse or common-law partner Income (dollars only)
	\$	\$

Step 2: Enter **one year before** the year that you indicated in Step 1, and enter your income and that of your spouse or common-law partner for that year.

Year	You Income (dollars only)	Your spouse or common-law partner Income (dollars only)
	\$	\$

Go to Step 3 **only if** you or your spouse or common-law partner became a resident of Canada before April 1 of the year that you indicated in Step 1.

Note: The one who applies has to be a resident of Canada before April 1 and the one applying for the family in the year that is indicated in Step 1.

Step 3: Check the box to show who is applying for the April GST/HST credit for the year in which you became a resident of Canada **You** **Your spouse or common-law partner**

Then, enter the year that is **two years before** the year that you indicated in Step 1, and enter your income and that of your spouse or common-law partner for that year.

Year	You Income (dollars only)	Your spouse or common-law partner Income (dollars only)
	\$	\$

Direct deposit – Security, convenience, and reliability

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

Note: If you choose direct deposit for your GST/HST credit, we will deposit your future income tax refunds into the same account.

Branch No. (5 digits)	Institution No. (3 digits)	Account No. (maximum 12 digits)	Name of financial institution

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

If you are changing any account into which we deposit a payment, **do not close the old account before we deposit the payment into the new account.** If your financial institution tells us that you have a new account, we may deposit your payments into the new account. If we cannot deposit a payment into your account, we will mail a cheque to you at the address we have on file.

Certification

We cannot process this form unless it is signed. If you have a spouse or common-law partner, he or she also needs to sign this form.

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

Applicant's signature _____ 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:
