



## GOODS AND SERVICES TAX CREDIT APPLICATION FORM

### AREA A - HOW TO APPLY

- Please read Area B below and Area F on the reverse side to determine if you should apply.
- Please complete Areas D and E below. We will use this information and your income tax return to calculate your credit.
- Send this form with your income tax return. (This form must be completed each year to qualify for the credit.)

### AREA B - WHO CAN APPLY

- You can apply for this credit if at the end of 1991 you were a resident of Canada, and:
  - 19 years of age or older, or
  - if under 19 years of age, you were married or a parent.
- You can not apply for this credit if at the end of 1991 you were:
  - in prison (or other penal institution) and had been there for six months or more during 1991, or
  - exempt from 1991 tax in Canada under Section 149 of the Income Tax Act. This applies to diplomats from other countries, their families and their employees.
- If you are married or residing with an "other supporting person" (see "Definitions" in area G on the reverse side), you must decide which one of you will apply. Whoever applies will receive the credit for the family.

### AREA C - PAYMENT INFORMATION

- We will send your credit in four payments in:
 

1. July 1992	2. October 1992	3. January 1993	4. April 1993
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**Note: If your total credit for the year is less than \$100 we will send you the full amount in July 1992.**

- The credit will **not** be included with your income tax refund.
- A notice will be sent with your first payment and will show how your credit was calculated.

### AREA D - FAMILY INFORMATION

Your Social Insurance Number             Your Name \_\_\_\_\_

**See "Definitions" in area G on the reverse side.**

Please complete the following:

- |   |  |                            |                            |                            |           |        |                            |                            |                            |                            |                            |     |    |  |  |  |
|---|--|----------------------------|----------------------------|----------------------------|-----------|--------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----|----|--|--|--|
| <p>1. What was your marital status at the end of 1991?<br/>(if married, only one spouse may make a claim, see Area B above)</p> <p>2. Did you reside with an "other supporting person" at the end of 1991?</p> <p>3. How many "qualified children" did you have at the end of 1991?</p> <p>4. Are you eligible for an "equivalent-to-married" credit for one of your children? This child is to be included at line 3 above.</p> <p>5. If someone was an "other supporting person" of your "qualified children", what is that person's social insurance number?</p> | <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">Married</td> <td style="text-align: center;">Widow(er)</td> <td style="text-align: center;">Divorced</td> <td style="text-align: center;">Separated</td> <td style="text-align: center;">Single</td> </tr> <tr> <td style="text-align: center;">1 <input type="checkbox"/></td> <td style="text-align: center;">2 <input type="checkbox"/></td> <td style="text-align: center;">3 <input type="checkbox"/></td> <td style="text-align: center;">4 <input type="checkbox"/></td> <td style="text-align: center;">5 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td colspan="3"></td> </tr> </table> <p>190</p> <p>191 1 <input type="checkbox"/> 2 <input type="checkbox"/></p> <p>192 <input type="text"/></p> <p>193 1 <input type="checkbox"/> 2 <input type="checkbox"/></p> <p>194 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> | Married                    | Widow(er)                  | Divorced                   | Separated | Single | 1 <input type="checkbox"/> | 2 <input type="checkbox"/> | 3 <input type="checkbox"/> | 4 <input type="checkbox"/> | 5 <input type="checkbox"/> | Yes | No |  |  |  |
| Married   | Widow(er)  | Divorced                   | Separated                  | Single                     |           |        |                            |                            |                            |                            |                            |     |    |  |  |  |
| 1 <input type="checkbox"/>  | 2 <input type="checkbox"/>   | 3 <input type="checkbox"/> | 4 <input type="checkbox"/> | 5 <input type="checkbox"/> |           |        |                            |                            |                            |                            |                            |     |    |  |  |  |
| Yes   | No   |                            |                            |                            |           |        |                            |                            |                            |                            |                            |     |    |  |  |  |

### AREA E - INCOME INFORMATION

- |  |              |
|--|--------------|
| What is your net income? (line 236 on your income tax return)  | 6. _____     |
| What is your spouse's net income? (if negative enter 0)  | 195 7. _____ |
| What is your other supporting person's net income plus their net federal supplements (Box 21 on the T4A(OAS)), social assistance payments and workers' compensation payments received during 1991? | 196 8. _____ |
| What is the amount of federal supplements (Box 21 on the T4A(OAS)), social assistance payments and workers' compensation payments received by you and your spouse during 1991?                     | 197 9. _____ |
| <b>Income for Goods and Services Tax Credit (add lines 6,7,8, and 9)</b>   | 10. _____    |

**AREA F - INCOME RANGES**

- The chart below indicates income and number of children ranges. Choose the income range (line 10 of area E) that is the closest to yours and the number of qualified children you are claiming at line 3 of area D. "YES" indicates that you should apply and "NO" indicates that you are not entitled to the credit because your income is too high.
- If your income at line 10 of Area E is between \$31,500 and \$33,000 and you are NOT claiming qualified children, you should apply ONLY if you are married.
- Note: **These income ranges are approximate and serve only as a guideline to help you decide if you should apply.** We will advise you if you do not qualify to receive a credit.

INCOME RANGES (for any marital status unless otherwise indicated)		NUMBER OF CHILDREN					
		0	1	2	3	4	5 OR MORE
\$0 TO \$31,500		YES	YES	YES	YES	YES	YES
\$31,500 TO \$33,000	if married	YES	YES	YES	YES	YES	YES
	if not married	NO	YES	YES	YES	YES	YES
\$33,000 TO \$35,000		NO	YES	YES	YES	YES	YES
\$35,000 TO \$37,500		NO	NO	YES	YES	YES	YES
\$37,500 TO \$39,500		NO	NO	NO	YES	YES	YES
\$39,500 TO \$41,500		NO	NO	NO	NO	YES	YES
OVER \$41,500		NO	NO	NO	NO	NO	YES

**AREA G - DEFINITIONS**

- Other Supporting Person** of a qualified child
  - If you were **married** on December 31, 1991, an "other supporting person" is any person, other than you or your spouse, who claims a personal amount on their return for a qualified child you are claiming in Area D.
  - If you were a **widow(er), divorced, separated or single** on December 31, 1991, an "other supporting person" is:
    - the other parent of a qualified child you are claiming in Area D if you were residing with that parent on December 31, 1991, and
    - any person who claims a personal amount on their return for a qualified child you are claiming in Area D, even if you were not residing with that person on December 31, 1991.
- Qualified Children** - A "qualified child" is a child who:
  - was under 19 years of age at the end of 1991, and
  - was not married and was not a parent, and
  - was claimed as a dependant by only you or by only you and your spouse, or
  - if c) does not apply, was your child who lived with you at the end of 1991.
- Personal Amount** - A "personal amount" for Goods and Services Tax Credit purposes is:
  - a Non-refundable Tax Credit for a dependent child (see line 304 in the 1991 T1 Guide), or
  - an Equivalent-to-Married Non-refundable Tax Credit (see line 305 in the 1991 T1 Guide).
- Equivalent-to-Married Credit** - You are eligible to claim an equivalent-to-married credit for one child if **all** of the statements listed below apply to you:
  - you were not married and were not living with an "other supporting person" at the end of 1991, and
  - you have a qualified child born in 1973 or later, and
  - no other person will claim a Goods and Services Tax Credit for the same qualified child, and
  - no other person will claim an equivalent-to-married credit in respect of the same dwelling.