



## 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 become 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 blended with the provincial sales tax and is called the harmonized sales tax (**HST**).

The **GST/HST credit** is a tax-free quarterly payment that 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**, for income tax purposes, and 19 years of age 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 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
- economic 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 our opinion about your residency status. To get Form NR74, go to [www.cra.gc.ca/forms](http://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 "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. The payment is issued at the beginning of the month in which we make a payment following the date you became residents of Canada. **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) 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 for a period of **at least 90 days** and 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 date you started living separate and apart.

## Do you have children aged 18 or younger?

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

To register your child for the GST/HST credit, complete Form RC66, *Canada Child Benefits Application*. To get Form RC66, go to [www.cra.gc.ca/forms](http://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 your credit?

We base your GST/HST credit on your and your spouse's or common-law partner's income from all sources, both inside **and** outside Canada (if he or she is a resident of Canada), and on the number of children you have registered.

### 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 "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 which are related to the GST/HST credit:

- BC HST Credit;
- BC Low Income Climate Action Tax Credit;
- Newfoundland and Labrador Harmonized Sales Tax Credit;
- Newfoundland and Labrador Seniors' Benefit;
- Nova Scotia Affordable Living Tax Credit;
- Ontario Sales Tax Credit; and
- Saskatchewan Low-Income 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.

## When should you contact us?

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

- 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.

### 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.

## For more information

For information about the GST/HST credit or to get Pamphlet RC4210, *GST/HST Credit*, go to [www.cra.gc.ca/gsthstcredit](http://www.cra.gc.ca/gsthstcredit). You can also get this pamphlet by calling **1-800-959-2221** or get information by calling **1-800-959-1953**.

## Where to send your form

Send your completed form or any other correspondence to the tax centre that serves your area.

You can find the address of your tax centre by:

- seeing Information Sheet RC311, *Your Child and Family Benefits addresses*;
- seeing Pamphlet RC4210, *GST/HST Credit*; or
- going to [www.cra.gc.ca/benefits-address](http://www.cra.gc.ca/benefits-address).



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

To apply for the GST/HST credit for the year that you become a resident of Canada, complete this application and send it to the tax centre that serves your area. For more information, see "Where to send your form" 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 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](http://www.servicecanada.gc.ca) or call 1-800-206-7218. To find the address of the Service Canada Centre nearest you, call 1-800-622-6232.

### 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, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call 1-800-959-2221.

### 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. Our goal is to 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					
Year Month Day			Home telephone number			Work telephone number					
Date of birth			Home address (if different from mailing address)			Work telephone number					
Mailing address			Home address (if different from mailing address)								
Apt No - Street No Street name			Apt No - Street No Street name								
PO Box RR			City			Prov./terr. Postal code					
City			Prov./terr. Postal code								

**Marital status** Tick "Married" if you have a spouse, or "Living common-law" if you have a common-law partner. We define spouse, common-law partner, and separated on the attached information sheet.

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

1  Married    2  Living common-law    3  Widowed    4  Divorced    5  Separated    6  Single

Enter the date this marital status began. (If you ticked box 2 or 5, see the definitions for common-law partner and separated on the attached information sheet to determine the date you must enter.)

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 **2 0** Year Month Day

## Information about your spouse or common-law partner

First name and initial			Last name			Social insurance number					
Year Month Day			Home telephone number			Work telephone number					
Date of birth			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.

### New residents of Canada

Enter the date you became a resident of Canada	<b>2 0</b> Year Month Day	<b>2 0</b> Year Month Day
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### 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	<b>2 0</b> Year Month Day	<b>2 0</b> Year Month Day

