



## 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 **for the year** that you became a resident of Canada.

### What is the GST/HST credit?

The GST/HST credit is a non-taxable quarterly payment that helps individuals and families with low and modest incomes offset all or part of the GST/HST that they pay.

### Are you eligible for the credit?

You are eligible for this credit if, you are a **resident of Canada** for income tax purposes in the month before and at the beginning of the month in which we make a payment, and at least **one** of the following applies:

- you are 19 years of age or older;
- you have (or had) a spouse or common-law partner; or
- you are (or were) a parent and live (or lived) with your child.

If you are turning 19 years of age before April in the year after you became a resident of Canada, you can apply for the credit now. Generally, you have to be 19 years of age or older to get the GST/HST credit, but you can be younger than 19 years of age to apply.

### 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 or dependants in Canada;
- 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.

### Do you have a spouse or common-law partner?

You can get the GST/HST credit for your spouse or common-law partner. Generally, he or she has to be a resident of Canada for income tax purposes in the month before and at the beginning of the month in which we make a payment. 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 for both of you. **No matter which one of you applies, the amount will be the same.**

### Definitions

**Common-law partner** – this applies to a person who is **not your spouse** (defined below), 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, and this current relationship has lasted at least 12 continuous months;

#### Note

In this definition, 12 continuous months includes any period you were separated for less than 90 days because of a breakdown in the relationship.

- 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.

**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 (because of a breakdown in the relationship), the effective day of your separated status is the date you started living separate and apart.

**Spouse** – this applies only to a person to whom you are legally married.

### Do you have children under 19 years of age?

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 under 19 years of age;
- 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, go to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) or send a completed Form RC66, *Canada Child Benefits Application*.

If you share custody of a child, go to [www.cra.gc.ca/gsthstcredit](http://www.cra.gc.ca/gsthstcredit) and select the "Shared custody" link, call **1-800-959-1953**, or see Booklet T4114, *Canada Child Benefits*, for more information.

#### Note

Your child should apply for his or her own GST/HST credit by completing Form RC151 if he or she is **under 19 years of age** 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**, you must complete Steps 1, 2, and 3 in Part D of the form; or
- **after April**, you must complete Steps 1 and 2 in Part D of the form.

We will send you a GST/HST credit notice telling you how much you will get and how we calculated the amount. GST/HST credit payments are normally issued in January, April, July, and October each year.

To get an estimate of your GST/HST credit, go to [www.cra.gc.ca/benefits-calculator](http://www.cra.gc.ca/benefits-calculator).

## Related provincial programs

The Canada Revenue Agency administers the following provincial programs that are related to the GST/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;
- Prince Edward Island sales tax credit; and
- Saskatchewan low-income tax credit.

You do not need to apply to a province to get payments for these programs. If you qualify and you have applied for the GST/HST credit, your provincial credit payments will be combined with your GST/HST credit payments (except for the Ontario sales tax credit payments, which are issued separately as part of the Ontario trillium benefit).

## When should you contact us?

Go to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) or call **1-800-959-1953** to tell us immediately 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 get 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

### Note

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

- your marital status changes.

### Note

You can also tell us by sending a completed Form RC65, *Marital Status Change*, or by sending a letter indicating your new marital status and the date of the change.

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

- you (or your spouse or common-law partner) are no longer a resident of Canada; or
- the GST/HST recipient has died.

## For more information

For information about the GST/HST credit, go to [www.cra.gc.ca/gsthstcredit](http://www.cra.gc.ca/gsthstcredit), call **1-800-959-1953**, or see Booklet RC4210, *GST/HST Credit*.

To get our forms and publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call **1-800-959-1953**.

## Where do you send your form?

Send your completed form or letter and any documents to the tax centre that serves your area. Use the chart below to get the address.

If your tax services office is located in:	Send your correspondence to the following address:
British Columbia, Regina, or Yukon	Surrey Tax Centre 9755 King George Boulevard Surrey BC V3T 5E1
Alberta, London, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, or Windsor	Winnipeg Tax Centre PO Box 14005, Station Main Winnipeg MB R3C 0E3
Barrie, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)	Shawinigan-Sud Tax Centre 4695 12e Avenue Shawinigan-Sud QC G9P 5H9
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières	Jonquière Tax Centre PO Box 1900, Station LCD Jonquière QC G7S 5J1
Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, or St. Catharines	St. John's Tax Centre PO Box 12071, Station A St. John's NL A1B 3Z1
Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island	Summerside Tax Centre 102 – 275 Pope Road Summerside PE C1N 5Z7



**Part D – Statement of income**

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

**Step 1 – Year you became a resident of Canada**

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

Year  _ _ _ _	Your income (dollars only): \$ _____	Your spouse's or common-law partner's income (dollars only): \$ _____
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**Step 2 – One year before you became a resident of Canada**

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  _ _ _ _	Your income (dollars only): \$ _____	Your spouse's or common-law partner's income (dollars only): \$ _____
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**Step 3 – Two years before you became a resident of Canada**

Complete this step **only** if the applicant became a resident of Canada before April of the year you entered in Step 1.

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  _ _ _ _	Your income (dollars only): \$ _____	Your spouse's or common-law partner's income (dollars only): \$ _____
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**Part E – Direct deposit**

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. If you choose direct deposit for your GST/HST credit, we will use the same account to deposit all payments from the Canada Revenue Agency, including your income tax refund, Canada child tax benefit and related provincial and territorial payments, working income tax benefit advance payments, any deemed overpayment of tax, and universal child care benefit. You can also go to [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) to start or update your direct deposit information.

Branch No. (5-digits)  _ _ _ _ _	Institution No. (3-digits)  _ _	Account No. (maximum 12-digits)  _ _ _ _ _ _ _ _ _ _ _ _	Name of financial institution _____
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Your direct deposit request will stay in effect until you change the information or cancel the service. If you move, let us know your new address **as soon as possible**. **Otherwise, your payments may stop.**

If you are changing any account into which we deposit a payment, **do not close the old account before we deposit a payment into the new account**. If your financial institution tells us that you have a new account, we will 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. For more information, go to [www.cra.gc.ca/directdeposit](http://www.cra.gc.ca/directdeposit) or call **1-800-959-1953**.

**Part F – Certification**

I certify that the information given on this form and in all documents attached 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's or common-law partner's signature** \_\_\_\_\_ **Date** \_\_\_\_\_  
It is a serious offence to make a false statement.

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Banks CRA PPU 140 and CRA PPU 005.