



## GST/HST credit application for individuals who become residents of Canada

Fill out this form to apply for the GST/HST credit for the year in which you became a resident of Canada. Use this form **only** if you don't have children. If you have children under 19, use My Account or [Form RC66, Canada Child Benefits Application](#).

For more information, see the General information on pages 3 and 4, go to [canada.ca/gst-hst-credit](http://canada.ca/gst-hst-credit), or see Guide RC4210, GST/HST Credit.

### Part A – Information about the applicant

First name			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, PO Box, RR)						Your language of correspondence: <input type="checkbox"/> English		
City		Province or territory		Postal code		Votre langue de correspondance : <input type="checkbox"/> Français		
Home address, if different from mailing address (Apt No – Street No Street name, RR)						Date of address change Year    Month    Day		
City				Province or territory		Postal code		

**Marital status** – Select the box that applies to your marital status on the date you **became** a resident of Canada and enter the date this marital status began. We define spouse, common-law partner, and separated on page 3.

<input type="checkbox"/> Married	<input type="checkbox"/> Living common law	<input type="checkbox"/> Widowed	<input type="checkbox"/> Divorced	<input type="checkbox"/> Separated	<input type="checkbox"/> Single	Since	Year	Month	Day
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If your marital status has changed **since** you became a resident of Canada, indicate your new marital status and the date of this change:

<input type="checkbox"/> Married	<input type="checkbox"/> Living common law	<input type="checkbox"/> Widowed	<input type="checkbox"/> Divorced	<input type="checkbox"/> Separated	<input type="checkbox"/> Single	Since	Year	Month	Day
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### Part B – Information about your spouse or common-law partner

First name			Last name			Social insurance number		
Date of birth Year    Month    Day			Your spouse's or common-law partner's address will be updated to match the address you entered in Part A, unless you indicate otherwise.					

### Part C – Residency status

For more information, see "Are you a resident of Canada?" on page 3.

	You	Your spouse or common-law partner
<b>New residents of Canada</b>	Year    Month    Day	Year    Month    Day
Enter the date you became a resident of Canada .....	_ _      _ _      _ _	_ _      _ _      _ _
<b>Returning residents of Canada</b>		
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 <b>non-resident</b> of Canada .....	_ _      _ _      _ _	_ _      _ _      _ _
Enter the date you became a <b>resident</b> of Canada again .....	Year    Month    Day	Year    Month    Day
	_ _      _ _      _ _	_ _      _ _      _ _

## Part D – Statement of income

Enter your and your spouse's or common-law partner's income, from all sources, that was **not** reported on a Canadian tax return. All amounts must be in **Canadian dollars**. 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 1st 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 1st of that year to the date they became a resident. Do **not** enter your spouse's or common-law partner's income if they 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): \$

### 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): \$

### Step 3 – Two years before you became a resident of Canada

Fill out this step **only** if you became a resident of Canada before April 1st 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): \$

## Part E – Certification

I certify that the information given on this form is correct and complete. I understand that it is a serious offence to make a false statement.

Applicant's signature \_\_\_\_\_ Date:

Spouse's or common-law partner's signature \_\_\_\_\_ Date:

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 enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign 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, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 140 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

## General information

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

If you are turning 19 years old 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 or older to get the GST/HST credit, but you can be younger than 19 to apply.

### Are you a resident of Canada?

You are considered 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 who lives in Canada
- dependants who live in Canada

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, send 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 social insurance number (SIN)?

You need a social insurance number (SIN) to apply. However, if Service Canada will not give you a SIN, you can still apply by filling out this form and attaching a letter explaining why you cannot get a SIN. You must also attach a clear photocopy of **any** of the following documents:

- passport
- driver's licence
- visitor record or a study permit
- temporary resident permit
- any document issued by Immigration, Refugees and Citizenship Canada

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

You can get the GST/HST credit for your spouse or common-law partner. Generally, they have 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. Fill out 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 to whom you are not married, with whom you are living in a conjugal relationship, and to whom **one** of the following situations applies. They:

- have been living with you for at least 12 consecutive months. This includes any period you were separated for less than 90 days because of a breakdown in the relationship
- are the parent of your child by birth or adoption
- have 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 have been living 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 apart.

You would still be considered to have a spouse or common-law partner if there is **no** breakdown in the relationship and you were living apart for reasons such as:

- work
- studies
- health problems

#### Note

Generally, you are not considered separated if your spouse or common-law partner is incarcerated or does not live in Canada, as long as there is no breakdown in your relationship. However, you may not get the GST/HST credit for your spouse or common-law partner if the eligibility criteria are not met.

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

### 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 they are a resident of Canada), and on the number of children you have registered.

If you became a resident of Canada:

- **before April 1**, you must fill out Steps 1, 2, and 3 in Part D of the form
- **after March 31**, you must fill out 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 [canada.ca/child-family-benefits-calculator](https://canada.ca/child-family-benefits-calculator).

### Related provincial programs

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

- Alberta climate leadership adjustment rebate
- BC climate action tax credit
- New Brunswick harmonized sales tax credit
- Newfoundland and Labrador income supplement
- Newfoundland and Labrador seniors' benefit
- Nova Scotia affordable living tax credit
- Ontario sales tax credit
- Prince Edward Island sales tax credit
- 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, as part of the Ontario trillium benefit, and the Alberta climate leadership adjustment rebate, which are issued separately).

## When should you contact us?

Call **1-800-387-1193** or send us a letter to tell us immediately about the following changes and 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)  
**Note**  
You can also tell us by sending Form RC325, Address change request.
- you get your payments by direct deposit and your banking information changes
- the number of children in your care changes
- your marital status changes

### Note

You can also tell us by sending Form RC65, Marital Status Change.

Call **1-800-387-1193** to tell us immediately about the following changes and the date they happened or will happen:

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

## Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. To sign up for direct deposit or to update your banking information, go to [canada.ca/cra-direct-deposit](http://canada.ca/cra-direct-deposit).

## Where do you send your form?

Send your 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:
Alberta, British Columbia, Hamilton, Kitchener/Waterloo, London, Manitoba, Northwest Territories, Regina, Saskatoon, Thunder Bay, Windsor, or Yukon	Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2
Barrie, Belleville, Kingston, Montréal, New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, Ottawa, Outaouais, Peterborough, Prince Edward Island, St. Catharines, Sherbrooke, Sudbury, or Toronto	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Chicoutimi, Laval, Montérégie-Rive-Sud, Québec, Rimouski, Rouyn-Noranda, or Trois-Rivières	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2

## For more information

If you need more information about the GST/HST credit, go to [canada.ca/gst-hst-credit](http://canada.ca/gst-hst-credit), call **1-800-387-1193**, or see Guide RC4210, GST/HST Credit.

To get our forms and publications, go to [canada.ca/cra-forms](http://canada.ca/cra-forms) or call **1-800-387-1193**.