



MARITAL STATUS CHANGE

Do not use this area

Use this form to tell us of a change in your marital status. In some situations, you may be eligible for additional Canada Child Tax Benefit (CCTB) and/or goods and services tax/harmonized sales tax (GST/HST) credit payments. See the back of this form for more information.

You should tell us as soon as possible after your marital status has changed. However, do not notify us of your separation until you have been separated for more than 90 consecutive days.

Information about you

First name and initial _____ Last name _____ Social insurance number _____
 Last name at birth (if different from last name above) _____
 Female Male

Mailing address

Apt No – Street No Street name _____ PO Box _____ RR _____
 City _____
 Province or territory (or country, if outside Canada) _____ Postal code _____

Home address (if different from above)

Apt No – Street No Street name _____ City _____
 Province or territory (or country, if outside Canada) _____ Postal code _____

Telephone numbers: Home _____ – _____ – _____ Work _____ – _____ – _____

Information about your new marital status

Tick the box that applies to your new marital status. Tick "**Married**" if you have a spouse, or "**Living common-law**" if you have a common-law partner. We define common-law partner, separated and spouse on the back of this form.

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

Enter the date your new marital status began. (If you ticked 2 or 5, see the definitions for **common-law partner** and **separated** on the back of this form to determine the date you must enter.) . . . **2** | **0** | _____ | _____ | _____ | _____

If you ticked box 1 or 2 above, enter information about your new spouse or common-law partner.

First name and initial _____ Last name _____ Social insurance number _____
 If your spouse or common-law partner's address is different from your address, please explain: _____
 Female Male

Certification

I certify that the information given on this form and in any documents attached, is correct. (We may validate your marital status at a later date.)

Sign here _____ 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.

Canada Child Tax Benefit (CCTB)

For information about the CCTB or to get Pamphlet T4114, *Canada Child Benefits*, visit our Web site at www.cra.gc.ca/benefits. You can also get this pamphlet by calling 1-800-959-2221, or get information by calling 1-800-387-1193.

Are you now married or living common-law?

We will recalculate your benefit based on the number of children under 18 years of age you have in your care, your province or territory of residence, and your family net income.

Note

When we receive notification of your change in marital status, we will recalculate your CCTB taking into consideration your new marital status and your new family net income.

We compare the recalculated amount of your CCTB with the original amount to determine which is more beneficial to you.

You will receive your payments based on the more beneficial calculation for the remainder of that benefit year. For examples, see Pamphlet T4114.

If you or your new spouse or common-law partner have children who are residing with you, we will move all the children to the female parent's account. However, if the male parent is primarily responsible, see Pamphlet T4114. If you are with a person of the same sex, one of you will receive the CCTB for all the children.

To continue receiving the CCTB, you **and** your spouse or common-law partner have to file your own tax returns every year, even if you have no income to report.

Are you now separated, widowed, or divorced?

We will recalculate your benefit based on the number of children under 18 years of age you have in your care, your province or territory of residence, and your net income.

If a child for whom you were receiving benefits is no longer in your care, stops living with you, or has passed away, call 1-800-387-1193 to let us know.

Goods and services tax/harmonized sales tax (GST/HST) credit

For information about the GST/HST credit or to get Pamphlet RC4210, *GST/HST Credit*, visit our Web site at 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.

Are you now married or living common-law?

You **or** your spouse or common-law partner will now get the credit for both of you. We will recalculate the next GST/HST credit payment based on your family net income.

Are you now separated, widowed, or divorced?

If you did not apply for the GST/HST credit on your last tax return, you can **apply now** by including a letter with this form stating that you would like to apply for the GST/HST credit.

When applicable, we will recalculate your credit and send you a GST/HST credit notice showing your revised calculation.

Marital status definitions

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:

- has been living with you in a conjugal relationship for at least 12 continuous months;
- is the parent of your child by birth or adoption; or
- 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 and this separation lasts for at **least 90 days** during which time 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 day you started living separate and apart.

Spouse

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

Tax centre addresses

Send this form to one of the addresses below:

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

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

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

Sudbury Tax Centre
PO Box 20000 Stn A
Sudbury ON P3A 5C1

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

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

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