



## Canada Child Tax Benefit (CCTB)

### 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 adjusted family net income.

When we get notification of your change in marital status, we will recalculate your CCTB taking into consideration your new marital status and your new adjusted family net income. **Under proposed changes**, your CCTB will be adjusted starting with the month following the month that your marital status changed.

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

To continue getting the CCTB, you **and** your spouse or common-law partner each have to file an income tax and benefit return 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 adjusted net income.

If a child for whom you were getting benefits no longer lives with you on a full-time basis, stops living with you, or has died, call **1-800-387-1193**.

For more information about the CCTB, go to [www.cra.gc.ca/cctb](http://www.cra.gc.ca/cctb) or see Booklet T4114, *Canada Child Benefits*.

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

### 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 adjusted family net income.

### Are you now separated, widowed, or divorced?

If you did not apply for the GST/HST credit on your last income tax and benefit 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.

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

### Do you share custody of a child?

If you just entered into a shared custody situation, see Booklet T4114, *Canada Child Benefits*.

For more information about shared custody, follow the "Shared custody" link at [www.cra.gc.ca/cctb](http://www.cra.gc.ca/cctb) or call **1-800-387-1193**.

### Has your direct deposit information changed?



You can have your payments deposited directly into your account at a financial institution in Canada. To get this service or change your banking information, use My Account at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) or attach a completed Form T1-DD(1), *Direct Deposit Request – Individuals*.

## 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 (because of 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.

## For more information

For more information, go to [www.cra.gc.ca/benefits](http://www.cra.gc.ca/benefits) or call **1-800-387-1193**.

To get our forms or publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call **1-800-959-2221**.

## Where do you send this form?

Send this completed form or your letter to the tax centre that serves your area. Use the chart below to identify your tax centre.

| If your tax services office is located in:   | Send your correspondence to the following address:                                  |
|--|---|
| British Columbia, Regina, or Yukon   | Surrey Tax Centre<br>9755 King George Boulevard<br>Surrey BC V3T 5E1                |
| Alberta, London, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, or Windsor                                 | Winnipeg Tax Centre<br>PO Box 14005, Station Main<br>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<br>PO Box 20000, Station A<br>Sudbury ON P3A 5C1                 |
| Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)    | Shawinigan-Sud Tax Centre<br>PO Box 3000, Station Main<br>Shawinigan-Sud QC G9N 7S6 |
| Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières                                      | Jonquière Tax Centre<br>PO Box 1900, Station LCD<br>Jonquière QC G7S 5J1            |
| Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, or St. Catharines                     | St. John's Tax Centre<br>PO Box 12071, Station A<br>St. John's NL A1B 3Z1           |
| Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island  | Summerside Tax Centre<br>102 – 275 Pope Road<br>Summerside PE C1N 5Z7               |