



GST/HST Credit

**Including related
provincial credits
and benefits**

**For the period from July 2011 to
June 2012**

L / RC4210 (E) Rev. 11

www.cra.gc.ca



**Canada Revenue
Agency**

**Agence du revenu
du Canada**

Canada

Is this booklet for you?

This booklet gives information about your eligibility for the goods and services tax/harmonized sales tax (GST/HST) credit, how you apply for it, when you get it, and how we calculate it for the period from July 2011 to June 2012.

It also gives information about related provincial programs administered by the Canada Revenue Agency.

What's new?

Lump-sum advance payment

If your GST/HST credit calculated in July 2011 is less than \$25 per quarter, we will pay you for the entire benefit year on July 5, 2011. Under proposed changes, this amount has been increased to \$50. For more information, see "When do we pay your credit?" on page 25 [12].

If you have a visual impairment, you can get our publications in braille, large print, etext (CD), or MP3 by going to **www.cra.gc.ca/alternate** or by calling **1-800-959-2221**. You can also get your personalized correspondence in these formats by calling **1-800-959-8281**.

This booklet contains proposed changes to law that were current at the time of publication. For any updates to this information, go to **www.cra.gc.ca/benefits**.

La version française de cette publication est intitulée CRÉDIT POUR LA TPS/TVH.

NOTE: In this publication, the text inserted between square brackets represents the regular print information.

Table of Contents

	Page
Definitions	6 [4]
What is the GST/HST credit?	9 [5]
Are you eligible for the credit?	9 [5]
Do you have a spouse or common-law partner?	11 [6]
Do you have children that are under 19 years of age?	12 [6]
How do you apply?	14 [7]
Did you have a spouse or common-law partner on December 31, 2010?	16 [8]
Will you turn 19 years of age before April 2012?	17 [8]
How do we calculate your credit?	18 [9]
Base year and benefit year	18 [9]

	Page
Benefits online calculator	20 [9]
Calculation charts	20 [10]
When do we pay your credit?	25 [12]
When do we recalculate your credit?	25 [12]
What happens if you were overpaid?	26 [13]
Related provincial programs	27 [13]
BC HST Credit.....	28 [13]
BC Low Income Climate Action Tax Credit	29 [14]
Newfoundland and Labrador Harmonized Sales Tax Credit	29 [14]
Newfoundland and Labrador Seniors' Benefit	30 [14]
Nova Scotia Affordable Living Tax Credit.....	31 [14]
Ontario Sales Tax Credit	31 [15]
Saskatchewan Low-Income Tax Credit	32 [15]

	Page
When should you contact us?	33 [15]
Has the number of children in your care changed?	33 [16]
Has your marital status changed?	34 [16]
Has a GST/HST credit recipient died?	36 [17]
Are you moving?	38 [18]
Other changes	39 [18]
Service standards	39 [18]
Tax centre addresses	41 [19]
For more information	43 [20]

Definitions

Adjusted family net income

The adjusted family net income is your **family net income** (defined on page 7 [below]) **minus** any Universal Child Care Benefit (UCCB) and registered disability savings plan (RDSP) income received **plus** any UCCB and RDSP amounts repaid.

Common-law partner

This applies to a person who is **not your spouse** (defined on page 9 [the next page]), 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.

Family net income

Your **family net income** is your net income added to the net income of your spouse or common-law partner, if you have one. Family net

income does not include your child's net income. Net income is the amount on line 236 of a person's income tax and benefit return, or the amount that it would be if he or she filed an income tax and benefit return.

If you or your spouse or common-law partner became a resident of Canada in 2010, family net income includes income from all sources, both inside **and** outside of Canada, including the part of 2010 that you or your spouse or common-law partner was not a resident of Canada.

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 (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.

What is the GST/HST credit?

The GST/HST credit is a tax-free quarterly payment that helps individuals and families with low or modest incomes offset all or part of the goods and services tax/harmonized sales tax (GST/HST) that they pay.

Eligible individuals who apply for the GST/HST credit on their 2010 income tax and benefit return may get payments in July and October 2011, and in January and April 2012.

Are you eligible for the credit?

You are eligible for this credit if, at the beginning of the month in which we make a payment (see "When do we pay your credit?" on page 25 [12]), you are a **resident of Canada** for income tax purposes, 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 will turn 19 years of age before April 2012, you can apply for this credit on your 2010 income tax and benefit return. For more information, see "Will you turn 19 years of age before April 2012?" on page 17 [8].

Generally, you are not eligible for the GST/HST credit if at the beginning of the month in which we make a quarterly payment, **any** of the following applies:

- you are not resident of Canada for income tax purposes;
- you do not have to pay tax in Canada because you are an officer or servant of another country (such as a diplomat) or a family member or employee of such a person; or
- you are confined to a prison or similar institution for a period of 90 consecutive days or more.

Note

You cannot get the credit for a spouse, common-law partner, or child who meets any of these conditions at the beginning of the month in which we make a quarterly payment.

For a deceased recipient, the GST/HST credit entitlement ends the quarter following the date of the death. For more information, see "Has a GST/HST credit recipient died?" on page 36 [17].

Do you have a spouse or common-law partner?

You can get the credit for your spouse or common-law partner (defined on pages 6 [4] and 9 [5]). Generally, your spouse or common-law partner has to be a resident of Canada at the beginning of the month in which we make a quarterly payment (see "When do we pay your credit?" on page 25 [12]).

Do you have children that are 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.

Beginning in July 2011, each eligible parent in a shared custody situation may get half of the GST/HST credit for that child every month that they qualify. This also applies to any related provincial credit.

For more information about shared custody situations, select the "Shared custody" link at www.cra.gc.ca/gsthstcredit, call **1-800-959-1953**, or see Booklet T4114, CANADA CHILD BENEFITS.

The credit for your child will be included in your credit.

You **cannot** get the credit for a child if, at the beginning of the month in which we make a payment, the child is not living with you because he or she is maintained by an agency or is in foster care. Also, you cannot get the credit for a foster child in your care.

Your GST/HST credit will automatically be recalculated to exclude a child who turned 19 years of age during the year. The adjustment is effective in the quarterly payment following the child's 19th birthday.

Example

Chelsea and Greg are receiving the GST/HST credit for themselves and their two children. Jennifer, their elder daughter, turns 19 years of age on August 6, 2011. Chelsea and Greg's GST/HST credit will be automatically recalculated to include only one child for the quarterly payment made in October 2011.

How do you register your children?

Your child is automatically registered for the GST/HST credit **if**, when he or she was born, you gave your consent on the provincial or territorial birth registration form **or** if you have applied for the Canada Child Tax Benefit (CCTB) using another method (such as the online service My Account or Form RC66, CANADA CHILD BENEFITS APPLICATION). If you become primarily responsible for the care and upbringing of a child, you can **register** him or her for the GST/HST credit and related provincial programs by:

- using the "Apply for child benefits" online service on My Account at **www.cra.gc.ca/myaccount**; or
- sending us a completed Form RC66.

How do you apply?

To get the GST/HST credit, and any related provincial credit, you have to apply for it, even if you received the credit last year.

To apply, you **have to file** an income tax and benefit return for 2010, even if you have no income to report.

To apply for the GST/HST credit, tick **yes** in the GST/HST credit application area on page 6 [1] of your 2010 income tax and benefit return. If you apply for this credit, we will let you know in July 2011 how much you will get and how we calculated it. For more information, see "How do we calculate your credit?" on page 18 [9].

If you have already filed your 2010 income tax and benefit return but did not apply for the GST/HST credit and you want to apply now, call **1-800-959-1953** or write to your tax centre (see page 41 [19]).

If you are a **new resident of Canada** and you want to apply for the GST/HST credit, complete Form RC151, GST/HST CREDIT APPLICATION FOR INDIVIDUALS WHO BECOME RESIDENTS OF CANADA, for the year that you became a resident of Canada. For more information, see Pamphlet T4055, NEWCOMERS TO CANADA.

You have up to three years to apply for the credit. If you did not apply for the credit within the three year period, you can send us a request under the taxpayer relief provisions of the INCOME TAX ACT. For more information, go to **www.cra.gc.ca/fairness** or see Information Circular IC07-1, TAXPAYER RELIEF PROVISIONS.

Social insurance number (SIN)

You need a SIN to apply for the GST/HST credit. For more information, or to get an application for a SIN, visit the Service Canada Web site at **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**.

Did you have a spouse or common-law partner on December 31, 2010?

Complete the information about your spouse or common-law partner in the Identification area on pages 3 and 4 [1] of your income tax and benefit return. Include his or her net income, **even if it is zero**.

Enter his or her social insurance number if it is not on your personal label, or if you are not attaching a label. Without this information, your application may be delayed.

Only one of you can get the credit for both of you. **No matter which one of you applies, the credit will be the same.**

If your marital status changed after December 31, 2010, you must advise us. For more information, see "Has your marital status changed?" on page 34 [16].

Will you turn 19 years of age before April 2012?

Generally, you have to be 19 years of age or older to get the credit, but you can be younger than 19 years of age to apply.

If you are going to turn 19 years of age before April 2012, apply for the GST/HST credit on your 2010 income tax and benefit return, and you can start receiving the credit with the first payment after the month of your 19th birthday (see "When do we pay your credit?" on page 25 [12]).

Example

Amanda will turn 19 years of age on January 5, 2012. She may be entitled to the quarterly GST/HST credit issued in April 2012, if she files a 2010 income tax and benefit return and applies for the credit. Amanda will **not** be entitled to the January 2012 credit, since she will not be 19 years of age before the first day of January 2012.

How do we calculate your credit?

Base year and benefit year

The **base year** is the year of the income tax and benefit return from which information is taken to calculate the GST/HST credit entitlement for the benefit year. The base year is the calendar year just before the start of the benefit year.

The **benefit year** is the 12-month period during which the GST/HST credits are paid. The benefit year runs from July 1 of the year following the base year to June 30 of the next year. For example, GST/HST credit payments calculated on the 2010 income tax and benefit return will start being issued in July 2011, which is the beginning of the benefit year. For more information, see "When do we pay your credit?" on page 25 [12].

The following chart illustrates the link between the base year and the benefit year.

Base year (tax return)	Benefit year (payments)			
	July	October	January	April
2010	2011	2011	2012	2012
2009	2010	2010	2011	2011
2008	2009	2009	2010	2010

If you apply for the GST/HST credit on your 2010 income tax and benefit return, we will send you a GST/HST credit notice in July 2011. It will show how much you will get and how we calculated the amount.

For the benefit year from July 2011 to June 2012, we base your credit on:

- the number of children you have registered for the GST/HST credit; and
- your adjusted family net income (defined on page 6 [4]) for the 2010 base year.

Example

Amir is single with no children. He files his 2010 income tax and benefit return and applies for the GST/HST credit. If Amir is eligible, we will use the information on his 2010 income tax and benefit return to determine what amount he is entitled to get for the benefit year starting in July 2011.

Benefits online calculator

You can use our online service to get an estimate of your GST/HST credit, by going to **www.cra.gc.ca/benefits-calculator**.

Calculation charts

You can also calculate your GST/HST credit using Chart 1 (on page 21 [below]), Chart 2 (on page 22 [the next page]), or Chart 3 (on page 23 [12]), whichever one applies to you.

Are you married or living common-law?

If you are married or living common-law, use Chart 1.

Chart 1

<u>Basic credit</u>		<u>\$253.00</u>	1
<u>Credit for your spouse or common-law partner</u>	+	<u>253.00</u>	2
Credit for children:			
<u>Number of children</u>	×	<u>\$133.00</u>	= + 3
<u>Add lines 1 to 3</u>	=	<u></u>	4

Complete the following calculation only if your adjusted family net income (defined on page 6 [4]) is more than \$32,961.00. Otherwise, enter "0" on line 9.

<u>Adjusted family net income</u>			5
	−	<u>\$32,961.00</u>	6
<u>Line 5 minus line 6</u>	=	<u></u>	7
	×	<u>5%</u>	8
<u>Line 7 multiplied by 5%</u>	=	<u>\$</u>	9
Annual credit: Line 4 minus line 9	=	<u>\$</u>	10

Are you single, separated, divorced, or widowed?

If you are single, separated, divorced, or widowed, and **you do not have children**, use Chart 2. If you are single, separated, divorced, or widowed, and **you do have children**, use Chart 3.

Chart 2

Basic credit			\$253.00	1
--------------	--	--	----------	---

Complete the following calculation only if your net income is more than \$8,209.00. Otherwise, enter "0" on line 7.

Net income				2
	–	\$8,209.00		3
Line 2 minus line 3	=			4
	×	2%		5
Line 4 multiplied by 2%	=			6
Enter the amount from line 6 or \$133.00, whichever is less			+	7

Add lines 1 and 7 = _____ 8

Complete the following calculation only if your adjusted net income (defined on page 6 [4]) is more than \$32,961.00. Otherwise, enter "0" on line 13.

Adjusted net income		9			
	-	\$32,961.00	10		
Line 9 minus line 10	=		11		
	×	5%	12		
Line 11 multiplied by 5%	=	\$	▶	-	13
Annual credit: Line 8 minus line 13	=	\$		-	14

Chart 3

Basic credit		\$253.00		1
Credit for your first child	+	253.00	2	

Credit for your other children:

Number of children	×	\$133.00	=	+		3
Additional credit				+	133.00	4
Add lines 1 to 4			=			5

Complete the following calculation only if your adjusted family net income (defined on page 6 [4]) is more than \$32,961.00. Otherwise, enter "0" on line 10.

Adjusted family net income						6
	–	\$32,961.00				7
Line 6 minus line 7	=					8
	×	5%				9
Line 8 multiplied by 5%	=		\$ ▶	–		10
Annual credit: Line 5 minus line 10	=			\$		11

When do we pay your credit?

You will get your annual GST/HST credit, which was calculated using information from your 2010 income tax and benefit return, in four payments. We will make these payments on **July 5** and **October 5, 2011**, and on **January 5** and **April 5, 2012**.

However, if your GST/HST credit calculated in July 2011 is less than \$25 per quarter, we will pay you for the entire benefit year on July 5, 2011. Under proposed changes, this amount has increased to \$50.

If your payment does not arrive on the scheduled day, wait 10 working days before calling **1-800-959-1953**.

When do we recalculate your credit?

A change in your situation may cause your GST/HST credit payment to be recalculated based on the effective date of the change. We will

send you a notice showing our revised calculation when any of the following situations apply:

- after each reassessment of either your or your spouse's or common-law partner's income tax and benefit return that affects net income and results in an entitlement change;
- if a child for whom you get the credit turns 19 years of age;
- after a change in your marital status or a change in the number of eligible children in your care; or
- after the death of a GST/HST credit recipient.

For more information, see "When should you contact us?" on page 33 [15].

What happens if you were overpaid?

If a recalculation shows you have been overpaid the GST/HST credit, we will send you a notice to inform you of the balance owing. We will keep all future GST/HST credit payments or income tax refunds until the balance is repaid.

Note

We will also apply GST/HST credit payments to amounts owing for income tax balances or amounts owing to other federal or provincial government programs.

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 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, which is issued separately).

BC HST Credit

This credit is a non-taxable refundable payment to help low-income individuals and families offset the impact of the sales taxes they pay.

The program provides a maximum annual credit of \$230 per family member. Single individuals with no children whose adjusted net income is \$20,000 or less and families whose adjusted family net income is \$25,000 or less will get the maximum credit. The credit is reduced by 4% of adjusted family net income over \$20,000 for single individuals and over \$25,000 for families.

The payment is combined with the quarterly payment of the federal GST/HST credit.

BC Low Income Climate Action Tax Credit

This credit is a tax-free payment to help low-income individuals and families with the carbon taxes they pay.

The program provides a credit of up to \$115.50 for an individual, \$115.50 for a spouse or common-law partner, and \$34.50 per child (\$115.50 for the first child in a single parent family). For single individuals with no children, the credit is reduced by 2% of their adjusted net income over \$30,968. For families, the credit is reduced by 2% of their adjusted family net income over \$36,130.

The payment is combined with the quarterly payment of the BC HST Credit and the federal GST/HST credit.

The BC Low Income Climate Action Tax Credit and the BC HST Credit programs are fully funded by the Province of British Columbia.

Newfoundland and Labrador Harmonized Sales Tax Credit

This credit is a tax-free payment to help people with low incomes who may be affected by the harmonized sales tax. Under this program,

individuals or families with adjusted family net incomes of \$15,000 or less get an annual amount of \$40 per adult and \$60 for each child under 19 years of age. The credit is reduced by 5% of the adjusted family net income over \$15,000.

The payment is combined with the October payment of the federal GST/HST credit.

Newfoundland and Labrador Seniors' Benefit

This program provides a tax-free annual payment of \$918 for a single senior (65 years of age or older at any time during 2011) or a married or common-law couple with at least one senior whose adjusted family net income is \$26,688 or less. Seniors will get part of this payment if their adjusted family net income is between \$26,688 and \$34,543.

The payment is combined with the October payment of the federal GST/HST credit.

The Newfoundland and Labrador Harmonized Sales Tax Credit and the Newfoundland and Labrador Seniors' Benefit are fully funded by the Province of Newfoundland and Labrador.

Nova Scotia Affordable Living Tax Credit

This credit provides tax-free payments to make life more affordable for Nova Scotian households with low or modest incomes. The credit offsets the increase in the HST and provides additional income for these households.

The program provides a maximum annual credit of \$245.28 for an individual or a couple, and \$58.25 for each child. The credit is reduced by 5% of adjusted family net income over \$30,000.

The payments are combined with the quarterly payments of the federal GST/HST credit.

The Nova Scotia Affordable Living Tax Credit program is fully funded by the Province of Nova Scotia.

Ontario Sales Tax Credit

This credit is a tax-free payment designed to provide relief to low-to-middle income Ontario residents for the sales tax they pay.

The program provides a maximum annual credit of \$265 for each adult and each child in a family. If you are a single individual with no children, the credit will be reduced by 4% of your adjusted net income over \$20,360. If you are a single parent, or are married or living common-law, the credit will be reduced by 4% of your adjusted family net income over \$25,450.

These quarterly payments are issued separately from the federal GST/HST credit payments. The payment dates are August 10 and November 10, 2011, and February 10 and May 10, 2012.

For more information, call **1-877-627-6645**. The Ontario Sales Tax Credit program is fully funded by the Province of Ontario.

Saskatchewan Low-Income Tax Credit

This program is designed to help lower-income Saskatchewan residents.

This credit provides \$226 for an individual, \$226 for a spouse or common-law partner (or for an eligible dependant), and \$88 per child (maximum of two children), or an annual credit of up to

\$628 per family. The credit starts to be reduced when the adjusted family net income is more than \$29,619. Families with adjusted family net income between \$29,619 and \$60,919 may get part of the credit.

The payments are combined with the quarterly payments of the federal GST credit. The Saskatchewan Low-Income Tax Credit program is fully funded by the Province of Saskatchewan.

When should you contact us?

You should advise us **immediately** about certain changes, as well as the date they happened or will happen. This section explains what the changes are and how you should tell us about these changes.

Our service standards are outlined on page 39 [18].

Has the number of children in your care changed?

We may need to **recalculate your credit** based on any new information:

- When your child is born or a child starts to live with you (see "Do you have children that are under 19 years of age?" on page 12 [6]).
- If a child for whom you were getting benefits no longer lives with you on a full-time basis, stops living with you, becomes a spouse or common-law partner or a parent, or has died, call **1-800-959-1953**.

Has your marital status changed?

If your marital status changes, let us know as soon as possible, as this could affect the amount of GST/HST credit to which you are entitled. We define common-law partner, separated, and spouse on pages 6, 8 and 9 [4 and 5]. To change your marital status, use our online service, My Account, at **www.cra.gc.ca/myaccount**, send us a completed Form RC65, MARITAL STATUS CHANGE, or notify us in a letter of your new marital status and the date of the change.

If you get married or start living common-law, also include your spouse's or common-law partner's name, address, social insurance number, and net income for 2010. You **and** your spouse or common-law partner must both sign the form or letter.

Note

Only **one** GST/HST credit payment is allowed per family each quarter. If you were both getting payments as individuals before you were married or became common-law partners, and you **both** continued to get payments after your marital status changed, one of you will have to repay the amounts you got after your status changed.

If you are now separated, divorced, or widowed and you did not apply for the GST/HST credit on your 2010 income tax and benefit return, you can apply by writing to us.

Note

Do **not** tell us of your separation until you have been separated for more than 90 consecutive days.

Example

Zachary and Kim separated on January 15, 2012. They have no children. They advised the CRA of their new marital status by sending a completed Form RC65, MARITAL STATUS CHANGE, on April 15, 2012. They entered January 15, 2012, as the date their

new marital status began. Zachary filed a 2010 income tax and benefit return but Kim did not. Kim must file a 2010 income tax and benefit return to apply for the GST/HST credit for the remainder of the benefit year.

Has a GST/HST credit recipient died?

An individual is not entitled to get GST/HST credit payments after he or she dies. If you get a payment for an individual after he or she died, you should return the payment to your tax centre, and tell us the date of the death so that we can update our records.

Was the deceased married or living common-law?

If the deceased recipient's GST/HST credit included an amount for a spouse or common-law partner, that spouse or common-law partner can ask to get any remaining GST/HST credit payments for himself or herself and for any of their children. If the surviving spouse or common-law partner did not file an income tax and benefit return for the previous year, he or she has to do so and apply for the credit on that return.

Was the deceased single, separated, divorced, or widowed?

If the recipient died **before** the scheduled month in which we issue the credit, we cannot make any more payments in that person's name or to that person's estate.

If the recipient died **during or after** the scheduled month in which we issue the credit and the payment has not been cashed, return it to us so that we can send the payment to the person's estate.

If the recipient was getting a credit for a child, the child's new caregiver should contact us to request GST/HST credit payments for that child.

Example 1

Brenda, a GST/HST credit recipient, died on July 1, 2011. Brenda's sister Judy called us after she got Brenda's July 2011 payment to find out if the estate is entitled to the credit. Since Brenda was alive on the first day of the month in which we issued the credit, the estate is entitled to the July 2011 credit. However, no more credits will be issued. We advised Judy to return the cheque to us so it can be reissued to Brenda's estate.

Example 2

Mark is a divorced GST/HST credit recipient who has no eligible children. He died on February 28, 2011. Mark's mother called to tell us of her son's death and wanted to know if the estate would continue to get Mark's GST/HST credits. The estate would not be eligible for GST/HST credits for periods after his death.

Are you moving?

If you move, let us know **immediately**. **Otherwise, your payments may stop**, whether you get them by direct deposit or by cheque. To change your address, use our online service, My Account, at **www.cra.gc.ca/myaccount**, call **1-800-959-1953**, or send a letter to your tax centre. If you are writing, make sure to sign your letter and include your social insurance number, your new address, and the date of your move.

Other changes

Call **1-800-959-1953** to tell us:

- if you (or your spouse or common-law partner) are no longer a resident of Canada; or
- if any of the personal information, such as your name, marital status, or the spousal or child information shown on your GST/HST credit notice is not correct.

Service standards

The Canada Revenue Agency is committed to providing you with service that is fair, accurate, timely, courteous, and confidential. Our service standards apply to processing applications and marital status change forms, responding to correspondence, reviewing programs, and responding to telephone enquiries.

Benefit applications and marital status change

Timeliness – Our goal is to issue a payment, notice, or explanation to you within 80 calendar days.

Accuracy – Our goal is to accurately process the appropriate payment and notice and, if necessary, a letter requesting additional information.

Correspondence

Timeliness – Our goal is to respond to written enquiries and telephone referrals from the call centres within 80 calendar days.

Accuracy – Our goal is to respond to written enquiries and telephone referrals from the call centres with the correct information, and process new recipient information, including issuing a payment, notice, or letter, accurately.

Review

Timeliness – Our goal is to inform you of the result of our review within 45 days after we receive the information requested.

Telephone enquiries

Our courteous and knowledgeable agents will be pleased to respond to your questions in the official language of your choice. Our goal is to respond to telephone enquiries within two minutes.

You may have difficulty reaching us during peak periods.

Tax centre addresses

If you need to send us a letter or a form, you should send it 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 9755 King George Boulevard Surrey BC V3T 5E1

If your tax services office is located in:	Send your correspondence to the following address:
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 PO Box 20000, Station A Sudbury ON P3A 5C1
Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)	Shawinigan-Sud Tax Centre PO Box 3000, Station Main Shawinigan-Sud QC G9N 7S6
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières	Jonquière Tax Centre PO Box 1900, Station LCD Jonquière QC G7S 5J1

If your tax services office is located in:	Send your correspondence to the following address:
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

For more information

What if you need help?

If you need help after reading this publication, go to **www.cra.gc.ca/gsthstcredit** or call **1-800-959-1953**.

Forms and publications

To get our forms or publications, go to **www.cra.gc.ca/forms** or call **1-800-959-2221**.

My Account

My Account is a secure, convenient, and time-saving way to access and manage your tax and benefit information online, seven days a week. If you are not registered with My Account but need information right away, use Quick Access to get fast, easy, and secure access to some of your information. For more information, go to **www.cra.gc.ca/myaccount** or see Pamphlet RC4059, MY ACCOUNT FOR INDIVIDUALS.

My Payment

My Payment is a payment option that allows individuals and businesses to make payments online, using the Canada Revenue Agency's Web site, from an account at a participating Canadian financial institution. For more information on this self-service option, go to **www.cra.gc.ca/mypayment**.

Direct Deposit



Join the millions that are already enjoying the benefits of direct deposit – **security, convenience, and reliability.**

You can have your GST/HST credit payments deposited directly into an account at your financial institution in Canada. To get this service or change your banking information, use My Account at **www.cra.gc.ca/myaccount**, or send us a completed Form T1-DD(1), DIRECT DEPOSIT REQUEST – INDIVIDUALS.

Note

Your direct deposit request will stay in effect until you change the information or cancel the service. If, for any reason, we cannot deposit a payment into your account, we will mail a cheque to you at the address we have on file.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling **1-800-267-6999**.

Teletypewriter (TTY) users

TTY users can call **1-800-665-0354** for bilingual assistance during regular business hours.

Our service complaint process

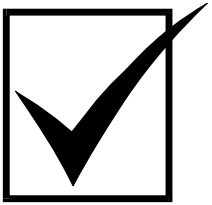
If you are not satisfied with the **service** that you have received, please contact the CRA employee with whom you have been dealing (or call the telephone number that you have been given). If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing Form RC193, SERVICE-RELATED COMPLAINT. If you are still not satisfied, you can file a complaint with the Taxpayers' Ombudsman.

For more information, go to **www.cra.gc.ca/complaints** or see Booklet RC4420, INFORMATION ON CRA – SERVICE COMPLAINTS.

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5