



Canada Revenue
Agency

Agence du revenu
du Canada

Canada Child Benefits

Including related federal, provincial and territorial programs

For the period from July 2009 to June 2010

Is this pamphlet for you?

This pamphlet explains who is eligible for the Canada Child Tax Benefit (CCTB) and the Universal Child Care Benefit (UCCB), how you apply for them, when you receive them, and how we calculate them for the benefit year July 2009 to June 2010.

It also provides details about related provincial and territorial child benefit and credit programs administered by the Canada Revenue Agency (CRA).

If you have a visual impairment, you can get our publications in braille, large print, etext (CD or diskette), or MP3 by visiting our Web site at 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 pamphlet contains proposed changes to law that were current at the time of publication. Visit our Web site at www.cra.gc.ca/benefits for any updates to this information.

La version française de cette publication est intitulée *Prestations canadiennes pour enfants*.

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Definitions

This section defines some terms that we use in this pamphlet.

Adjusted family net income

The adjusted family net income is your **family net income** (defined below) **minus** any Universal Child Care Benefit (UCCB) received **plus** any UCCB repaid.

Common-law partner

This applies to a person who is **not your spouse** (see definition on 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 (line 236 of the tax return) 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.

If you or your spouse or common-law partner were non-residents of Canada for part or all of the year, family net income includes your or your spouse’s or common-law partner’s world income for any part of the year either of you were not residents of Canada.

Primarily responsible

Primarily responsible for the care and upbringing of a child means that you are responsible for such things as supervising the child's daily activities and needs, making sure the child's medical needs are met, and arranging for child care when necessary. If there is a female parent who lives with the child, we usually consider her to be this person. However, it could be the father, a grandparent, or a guardian.

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 (due to 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.

Canada Child Tax Benefit (CCTB)

The CCTB is a **non-taxable** amount paid monthly to help eligible families with the cost of raising children under 18 years of age. The CCTB may include the National Child Benefit Supplement (see page 12) and the Child Disability Benefit (see page 13).

Are you eligible?

To receive the CCTB, **all** the following conditions must be met:

1. You must live with the child, and the child must be under 18 years of age.
2. You must be the person **primarily responsible** for the care and upbringing of the child. We define primarily responsible above.

Note

If a child does not reside with you all the time, see "Shared eligibility" on page 7.

3. You must be a resident of Canada for tax purposes.

We consider you to be a resident of Canada when you establish sufficient residential ties in Canada. For more information, see Interpretation Bulletin IT-221, *Determination of an Individual's Residence Status*.

4. You **or** your spouse or common-law partner (defined on pages 4 and 5) must be:

- a Canadian citizen;
- as defined in the *Immigration and Refugee Protection Act*, a “permanent resident”;
- as defined in the *Immigration and Refugee Protection Act*, a “protected person”; or
- as defined in the *Immigration and Refugee Protection Act*, a “temporary resident” who has lived in Canada throughout the previous 18 months, and who has a valid permit in the 19th month (other than one that states “does not confer status” or “does not confer temporary resident status”). If this is your situation, you should not apply before the 19th month.

Note

We pay Children’s Special Allowances for children under 18 years of age who are under the care of a government department, agency, or institution. You **cannot** receive the CCTB for a child for any month in which Children’s Special Allowances are payable for that child.

Who should apply?

The person who is primarily responsible (see definition on the previous page) for the care and upbringing of the child should apply for the CCTB. For CCTB purposes, it is presumed that when both a male and a female parent live in the same home as the child, the **female parent is considered to be primarily responsible** for the child and should apply. However, if the male parent is primarily responsible, he can apply if he attaches a signed note from the female parent to Form RC66, *Canada Child Benefits Application*, which states that the male parent is primarily responsible for all of the children in the household.

Note

If you are eligible for the CCTB, you should apply even if you think you will not be entitled to receive it based on your current adjusted family net income. We recalculate your entitlement every July based on your adjusted family net income for the previous year. We also use this information to determine your eligibility for other federal, provincial and territorial programs that we administer.

When should you apply?

You should apply for the CCTB as soon as possible after:

- your child is born;
- a child starts to live with you; or

- you or your spouse or common-law partner meet the eligibility conditions in the “Are you eligible?” section on page 5.

You should not delay applying. Your application is considered late if it includes a period that started more than 11 months ago. If this is your situation, in order to receive payments, you must attach legible photocopies (including both sides of all pages) of the following documents for the entire period:

- Proof of citizenship status (for example, a Canadian birth certificate) and/or immigration status in Canada for you and your spouse or common-law partner, if you have one.
- Proof that you resided in Canada, such as a lease or rent receipts, utility bills or bank statements.
- Proof of birth for each child.
- Proof that you were the person who is primarily responsible (see definition on page 5) for the care and upbringing of the child(ren). This could include, but is not limited to, a signed statement from a school, daycare or nursery, a medical professional, or a lawyer.

Shared eligibility

There are situations where a child may reside with two different individuals on a more or less equal basis, and both of these individuals share equally in the child’s care and upbringing. If this situation applies to you, attach a note to your application that clearly states your parenting arrangement. For more information, visit our Web site at www.cra.gc.ca/benefits or call 1-800-387-1193.

How do you apply?

You can apply for the CCTB by using the Apply for child benefits online service on My Account at www.cra.gc.ca/myaccount or by completing Form RC66, *Canada Child Benefits Application*. To get this form, visit our Web site at www.cra.gc.ca/forms or call 1-800-959-2221.

You must also complete and attach to your application schedule RC66SCH, *Status in Canada/Statement of Income*, if you or your spouse or common-law partner:

- became a new resident **or** returned as a resident of Canada in the last two years;
- became a Canadian citizen in the last 12 months; or
- are, as defined in the *Immigration and Refugee Protection Act*, a permanent resident, protected person (refugee), or temporary resident who has lived in Canada for the previous 18 months.

If you **and** your spouse or common-law partner were residents of Canada for any part of 2008, you must **both** file a 2008 income tax and benefit return before we can calculate your benefit.

To continue receiving the CCTB, you **both** have to file your own tax returns every year you are residents of Canada, even if you have no income to report. If your spouse or common-law partner is a non-resident of Canada during any part of the year, you will have to complete Form CTB9, *Canada Child Tax Benefit – Statement of Income*, for each year or part of a year he or she is a non-resident of Canada.

You need to attach proof of birth for the child to your application if we have not previously paid benefits to anyone for this child, and either of the following applies:

- the child was born outside Canada; **or**
- the child was born in Canada **and** is one year of age or older.

Send your completed Form RC66, along with any other required documents, to one of our tax centres listed on page 25.

Social insurance number (SIN)

You need a SIN to apply for CCTB. 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 get the address of the Service Canada Centre nearest you, call 1-800-622-6232.

If they will not give you a SIN you can still apply for CCTB if you meet all of the conditions listed under “Are you eligible?” on page 5. Attach a note to your RC66, *Canada Child Benefits Application*, explaining why you cannot get a SIN and include a photocopy of one of the following:

- visitor record;
- passport from your country of emigration;
- temporary resident permit or extension to a temporary resident permit; **or**
- Minister’s permit or extension to a Minister’s permit.

What happens after you apply?

If your application is not complete or it is not signed, we will ask for the missing information. **This will delay the processing of your application.**

After we process your application, we will send you a Canada Child Tax Benefit notice. It will tell you how much you will receive, if any, and what information we used to calculate the amount. To find out how long it will take to process your application, see our service standards on page 24.

We may review your situation at a later date to confirm that the information you gave us has not changed. Our service standards for this review are outlined on page 24.

Note

Keep your Canada Child Tax Benefit notice in case you need to refer to it when you contact us. You may also have to provide information from your notice to other federal, provincial, or territorial government departments.

How do we calculate your benefit?

The CCTB consists of a basic benefit, a National Child Benefit Supplement (see page 12), and a Child Disability Benefit (see page 13).

For the benefit year July 2009 to June 2010, we calculate your benefit based on:

- the number of qualified children you have, and their ages;
- your province or territory of residence;
- your adjusted family net income (defined on pages 4) for the base year 2008; and
- your child's eligibility for the disability amount.

To continue to receive the CCTB, you and your spouse or common-law partner each have to file separate tax returns every year.

Base year and benefit year

The **base year** is the year of the tax return from which information is taken to calculate the CCTB 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 CCTB payments 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, 2008 tax returns are normally filed and processed between January and June 2009. CCTB payments calculated on the 2008 tax return will start being issued in July 2009, which is the beginning of the benefit year. Also see "When do we pay your benefit?" on page 11.

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

Base Year (tax return)	Benefit Year (payments)
2008	July 2009 – June 2010
2007	July 2008 – June 2009
2006	July 2007 – June 2008

Example

Lucy has just received her July 2009 CCTB payment. The amount was reduced considerably compared to the amount she received in June. There have not been any changes to the number of eligible children she has. Her June and July payments were calculated using two different base years (the 2007 base year and the 2008 base year respectively). Since Lucy's adjusted family net income was higher in 2008 than it was in 2007, her July 2009 payment was reduced accordingly.

Child and family benefits online calculator

You can use our online calculator to get an estimate of your child benefits by visiting our Web site at www.cra.gc.ca/benefits-calculator.

Basic benefit

We calculate the basic benefit as described below:

- \$111.66 per month for each child under 18 years of age (if you live in Alberta, see the note below); and
- an additional \$7.75 per month for your third and each additional child.

We reduce the basic benefit if your adjusted family net income is more than \$40,726. For a family with one child, the reduction is 2% of the amount of adjusted family net income that is more than \$40,726. For families with two or more children, the reduction is 4% of the amount of adjusted family net income that is more than \$40,726.

Note

The Alberta provincial government has chosen to provide different benefit amounts depending on the age of each child. For Alberta residents, the basic monthly benefit is:

- \$102.33 for each child under 7;
- \$109.25 for each child 7 to 11;
- \$122.25 for each child 12 to 15; and
- \$129.50 for each child 16 or 17.

National Child Benefit Supplement (NCBS)

The NCBS amounts are:

- \$173.00 per month for the first child;
- \$153.08 per month for the second child; and
- \$145.58 per month for each additional child.

The NCBS will be reduced as follows:

- For a family with one child, the reduction is 12.2% of the amount of the adjusted family net income that is more than \$23,710.
- For a family with two children, the reduction is 23% of the amount of the adjusted family net income that is more than \$23,710.
- For families with three or more children, the reduction is 33.3% of the amount of the adjusted family net income that is more than \$23,710.

Note

If you are on social assistance, the NCBS may affect the amount of your social assistance payments. Many provinces and territories will consider the NCBS you get as income and will adjust your basic social assistance by this amount. Others may adjust their basic social assistance rates by using the maximum NCBS amount.

For more information about the NCBS, see the next page.

Child Disability Benefit (CDB)

The CDB, which is based on the adjusted family net income, provides up to a maximum of \$204.58 per month for each child eligible for the disability amount. The CDB starts being reduced when the adjusted family net income is more than \$40,726.

For more information about the CDB, see page 13.

When do we pay your benefit?

You are entitled to receive the CCTB in the month following the month you become an eligible individual. For more information, see “Are you eligible?” on page 5.

We generally pay your benefit on the 20th of each month. However, if your monthly entitlement is less than \$10, we will make one lump sum payment on July 20, 2009, to cover the entire benefit year from July 2009 to June 2010. If your payment has not arrived by the 20th of any month, please wait five working days before calling us at **1-800-387-1193**.

When do we recalculate your benefit?

We will recalculate your benefit and send you a Canada Child Tax Benefit notice showing our revised calculation:

- at the beginning of every benefit year (every July) based on the tax returns that you and your spouse or common-law partner filed for the previous year;
- after any reassessment of either your or your spouse’s or common-law partner’s tax return that affects the calculation of your benefit;

- when a child for whom you receive the CCTB is turning 18 years of age (the last payment you will receive will be for the month of your child's birthday); and
- after you tell us about changes to your situation that could affect your benefit (see "When should you contact us?" on page 21).

What happens if you were overpaid?

If a recalculation shows that you were overpaid CCTB, we will send you a notice to inform you of the balance owing. We may keep all or a portion of future CCTB payments, income tax refunds, or goods and services tax/harmonized sales tax credit (GST/HST) credits until the balance owing is repaid. This may also apply to the other federal, provincial and territorial programs that we administer.

National Child Benefit (NCB)



The NCB is a joint initiative of the federal, provincial and territorial governments. This initiative is designed to:

- help prevent and reduce the depth of child poverty;
- ensure that families will always be better off as a result of parents working; and
- reduce overlap and duplication of government programs and services.

The National Child Benefit Supplement (NCBS) is included in the CCTB and paid monthly to low-income families with children under 18 years of age. It is the Government of Canada's contribution to the National Child Benefit (NCB). As part of the NCB, certain provinces and territories also provide complementary benefits and services for children in low-income families, such as child benefits, earned income supplements, and supplementary health benefits, as well as child care, children-at-risk, and early childhood services. For more information, visit the NCB Web site at www.nationalchildbenefit.ca.

Child Disability Benefit (CDB)

The **CDB** is a monthly benefit included in the CCTB to provide financial assistance to qualified families caring for children who have severe and prolonged impairment in physical or mental functions. Families with children under 18 years of age who qualify for the disability amount are eligible to receive a CDB. A child qualifies for the disability amount when we have approved Form T2201, *Disability Tax Credit Certificate*, for that child. For more information on the disability amount, visit our Web site at www.cra.gc.ca/disability. For more information on the CDB, visit our Web site at www.cra.gc.ca/benefits or call 1-800-387-1193.

Note

If you have already applied for the Canada Child Tax Benefit (CCTB) for a child who is eligible for the disability amount, the CDB will be calculated automatically for the current and the two previous CCTB benefit years. Beyond these benefit years, a written request to the appropriate tax centre or tax services office will have to be submitted.

Related programs administered by the CRA

The CRA administers the Universal Child Care Benefit and the following provincial and territorial child benefit and credit programs:

- Alberta Family Employment Tax Credit
- BC Family Bonus
- New Brunswick Child Tax Benefit
- Newfoundland and Labrador Child Benefit
- Northwest Territories Child Benefit
- Nova Scotia Child Benefit
- Nunavut Child Benefit
- Ontario Child Benefit
- Yukon Child Benefit

You do not need to apply separately for these benefits. We use the information from your Canada Child Benefits application to determine your eligibility for these programs. If you are eligible, the amount of your payments will be calculated based on information from the tax returns you and your spouse or common-law partner file.

If you use the direct deposit service for your CCTB payments, we will deposit payments from the provincial and territorial programs into the same account.

Note

The “earned income” and “working income” used to calculate certain provincial and territorial benefits includes income from employment, self-employment, training allowances, scholarships (if taxable), research grants, and disability payments received under the Canada Pension Plan and the Quebec Pension Plan.

Universal Child Care Benefit (UCCB)

The UCCB is a **taxable** benefit paid monthly to help eligible families provide childcare for their children under six years of age. The UCCB provides families with a \$100 monthly payment (up to \$1,200 annually) for each qualified child. You are not required to file a tax return to receive the UCCB.

Are you eligible?

If you are eligible for CCTB for a child under six years of age, you are also eligible for the UCCB for that child. For more information, see “Are you eligible?” on page 5.

Do you need to apply?

You do **not** need to apply for the UCCB if either of the following situations applies to you. The benefit will be sent to you automatically if:

- you already receive the CCTB for your children under six years of age; or
- you are eligible for the CCTB for your children under six years of age and have applied for it, but you do not get it (perhaps because your family income is too high).

If **neither** one of these situations applies to you, you will have to apply by using the Apply for child benefits online service on My Account at www.cra.gc.ca/myaccount, or by completing Form RC66, *Canada Child Benefits Application*, as soon as possible after:

- your child is born;
- a child under six years of age starts to live with you; or
- you or your spouse or common-law partner has a child under six years of age, and one of you becomes eligible.

To get this form, visit our Web site at www.cra.gc.ca/forms or call 1-800-959-2221.

When do we pay your benefit?

We generally pay your benefit on the 20th of each month. UCCB is paid **separately** from the CCTB. If your payment has not arrived by the 20th of any month, please wait ten working days before calling us at **1-800-387-1193**.

How do you report your UCCB on your tax return?

The UCCB is taxable and must be reported as income if you need to file a tax return. Every year, the Canada Revenue Agency will send you a RC62, *Statement of Universal Child Care Benefit*, information slip in February.

If you have a UCCB repayment, this amount will be included on the RC62. For more information, see lines 117 and 213 in the *General Income Tax and Benefit Guide*.

Income tax cannot be withheld from the UCCB payments. You may wish to increase the amount of tax withheld from your other sources of income to take into account this additional income.



Alberta Family Employment Tax Credit (AFETC)

The AFETC is a non-taxable amount paid to families with working income that have children under 18 years of age.

You may be entitled to receive:

- \$694 (\$57.83 per month) for the first child;
- \$631 (\$52.58 per month) for the second child;
- \$379 (\$31.58 per month) for the third child; and
- \$126 (\$10.50 per month) for the fourth child.

The maximum you can get is the lesser of \$1,830 and 8% of your family's working income that is more than \$2,760.

The credit is reduced by 4% of the amount of the adjusted family net income that is more than \$33,873. Payments are made in July 2009 and January 2010.

This program is fully funded by the Province of Alberta. Payments are issued separately from the CCTB. For more information, call **1-800-959-2809**.

BC Family Bonus (BCFB)

The BCFB program includes the basic Family Bonus and the BC Earned Income Benefit. This program provides non-taxable amounts paid monthly to help low and modest-income families with the cost of raising children under 18 years of age. Benefits are combined with the CCTB into a single monthly payment.

Basic Family Bonus

The basic family bonus is calculated based on the number of children you have and your adjusted family net income. Use our child and family benefits online calculator at www.cra.gc.ca/benefits-calculator to determine the amount of your benefit.

BC Earned Income Benefit

Families whose working income is more than \$10,000 and whose adjusted family net income is less than \$21,480 may also be entitled to the following:

- \$9.41 per month for the first child;
- \$8.00 per month for the second child; and
- \$12.91 per month for each additional child.

Families whose working income is between \$3,750 and \$10,000 or whose adjusted family net income is more than \$21,480 may get part of the earned income benefit. Use our child and family benefits calculator at www.cra.gc.ca/benefits-calculator to determine your benefit.

This program is fully funded by the Province of British Columbia. For more information, call 1-800-387-1193.

New Brunswick Child Tax Benefit (NBCTB)

The NBCTB is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The New Brunswick Working Income Supplement (NBWIS) is an additional benefit paid to qualifying families with earned income who have children under 18 years of age. Benefits are combined with the CCTB into a single monthly payment.

Under the NBCTB, you may be entitled to a basic benefit of \$20.83 per month for each child. The amount of the basic benefit is reduced if your adjusted family net income is more than \$20,000.

The NBWIS is an additional benefit of up to \$20.83 per month for each family. It is phased in once family earned income is more than \$3,750. The maximum benefit is reached when family earned income is \$10,000.

If your adjusted family net income is between \$20,921 and \$25,921, you may get part of the supplement.

This program is fully funded by the Province of New Brunswick. For more information, call **1-800-387-1193**.



Newfoundland and Labrador Child Benefit (NLCB)

The NLCB is a non-taxable amount paid monthly to help low-income families with the cost of raising children under 18 years of age. The Mother Baby Nutrition Supplement (MBNS) is an additional benefit paid to qualifying families who have children under one year of age. Benefits are combined with the CCTB into a single monthly payment.

Under the NLCB, you may be entitled to a benefit of:

- \$27.91 per month for the first child;
- \$29.58 per month for the second child;
- \$31.83 per month for the third child; and
- \$34.08 per month for each additional child.

If your adjusted family net income is above \$17,397, you may get part of the benefit.

Under the MBNS, you may be entitled to a benefit of \$60 per month for each child under one year of age depending on your adjusted family net income.

This program is fully funded by the Province of Newfoundland and Labrador. For more information, call **1-800-387-1193**.



Northwest Territories Child Benefit (NWTCB)

The NWTCB is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The Territorial Worker's Supplement, part of the NWTCB program, is an additional benefit paid to qualifying families with working income who have children under 18 years of age. Benefits are combined with the CCTB into a single monthly payment.

Under the NWTCB, you may be entitled to a basic benefit of \$27.50 per month for each child.

Families who have earned income of more than \$3,750 may also get the Territorial Worker's Supplement of up to:

- \$22.91 per month for one child; and
- \$29.16 per month for two or more children.

If your adjusted family net income is above \$20,921, you may get part of the benefit.

This program is fully funded by the Northwest Territories. For more information, call **1-800-387-1193**.



Nova Scotia Child Benefit (NSCB)

On September 16, 2009, the Province of Nova Scotia introduced a change to NSCB, which is retroactive to July 2009. The income thresholds have been increased from \$15,999 to \$18,000 for maximum benefits, and from \$20,921 to \$23,000 for partial benefits. This will make more families eligible for this financial support and assist more Nova Scotian children. If applicable, you may see a change in your payment starting in December 2009.

The NSCB is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. Benefits are combined with the CCTB into a single monthly payment.

Under the NSCB, you may be entitled to a benefit of:

- \$37.08 per month for the first child;
- \$53.75 per month for the second child; and

- \$60.00 per month for each additional child.

If your adjusted family net income is between \$18,000 and \$23,000, you may get part of the benefit.

This program is fully funded by the Province of Nova Scotia. For more information, call **1-800-387-1193**.



Nunavut Child Benefit (NUCB)

The NUCB is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The Territorial Worker's Supplement, part of the NUCB program, is an additional benefit paid to qualifying families with working income who have children under 18 years of age. Benefits are combined with the CCTB into a single monthly payment.

Under the NUCB, you may be entitled to a basic benefit of \$27.50 per month for each child.

Families who have earned income of more than \$3,750 may also get the Territorial Worker's Supplement of up to:

- \$22.91 per month for one child; and
- \$29.16 per month for two or more children.

If your adjusted family net income is above \$20,921, you may get part of the benefit.

This program is fully funded by Nunavut. For more information, call **1-800-387-1193**.



Ontario Child Benefit (OCB)

The OCB is a non-taxable amount paid to help low-income families provide for their children.

OCB payments are delivered with the CCTB in a single monthly payment. Under the OCB, you may be eligible to receive up to \$91.66 per month for each child under 18 years of age. If your adjusted family net income is above \$20,000, you may receive a partial benefit.

This program is funded entirely by the Province of Ontario. For more information, visit the Ontario Ministry of Children and Youth Services Web site at www.gov.on.ca/children/ocb or call 1-866-821-7770. For teletypewriter service (TTY), call 1-800-387-5559. For specific payment information, call 1-800-387-1193 or for TTY, call 1-800-665-0354.

Ontario Child Care Supplement (OCCS) for Working Families

If you live in **Ontario**, we will automatically send the information needed for the Ontario Child Care Supplement for Working Families to the Ontario Ministry of Revenue. The Ministry will send out pre printed applications to qualifying families that they must complete and return.

Starting on July 1, 2009, the OCCS is being phased-out. The OCCS is integrated into the OCB. OCCS payments are reduced dollar-for-dollar by the amount of a family's OCB payments. Families with children born after June 30, 2009, will not be eligible for OCCS payments. Families who have children born before July 1, 2009, and whose OCCS entitlement exceeds their OCB payment will continue to receive the difference through OCCS payments. For more information, visit the Ontario Ministry of Revenue Web site at www.rev.gov.on.ca.



Yukon Child Benefit (YCB)

The YCB is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. Benefits are combined with the CCTB into a single monthly payment.

Under the YCB, you may be entitled to a benefit of \$57.50 per month for each child. If your adjusted family net income is above \$30,000, you may get part of the benefit.

This program is funded by the Yukon with a contribution from Indian and Northern Affairs Canada on behalf of Status Indian children. For more information, call 1-800-387-1193.

Related program not administered by the CRA



Child Assistance Payments

If you live in **Québec**, you must file your application for child assistance payments and make any changes to your family situation **directly** with the Régie des rentes du Québec. However, you do not have to file an application for a child born in Québec because the Régie is automatically notified by the Registrar of Civil Status. For more information, visit the Web site of the Régie at www.rrq.gouv.qc.ca.

Direct deposit



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

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 on our Web site at www.cra.gc.ca/myaccount, or send us a completed Form T1-DD(1), *Direct Deposit Request – Individuals*. To get this form, visit our Web site at www.cra.gc.ca/forms, or call 1-800-959-2221.

Note

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

When should you contact us?

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

Our service standards for correspondence are outlined on page 24.

Note

For confidentiality reasons, we can only discuss a file with the benefit recipient unless they give us permission to speak to someone else. To give someone else permission, you can use our online service – “Authorize my representative”, on My Account, at www.cra.gc.ca/myaccount, or send us a completed Form T1013, *Authorizing or Cancelling a Representative*.

Has the number of children in your care changed?

When your child is born or when a child starts to live with you, you will need to apply to receive the CCTB for that child. For more information, see “How do you apply?” on page 7.

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

Has your marital status changed?

If your marital status changes, be sure to let us know as soon as possible, as this may affect the amount of CCTB to which you are entitled. We define common-law partner, separated and spouse in the “Definitions” section on page 4. Complete Form RC65, *Marital Status Change*, or notify us in a letter of your new marital status and the date of the change. If you are **now** married or living common-law, also include your spouse’s or common-law partner’s name, address, and social insurance number. You **and** your spouse or common-law partner must sign the form or letter.

Note

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

Send the form or letter to one of our tax centres listed on page 25.

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 adjusted 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. See the following examples for a better understanding.

Example 1

Lucy was single and received CCTB for her two children based on her income only. In September 2009, Lucy married Peter. Peter’s net income in 2008 was \$100,000. Lucy notified the CRA of her new marital status by submitting Form RC65, *Marital Status Change*. As it is more beneficial for Lucy, we will base the CCTB payments on her income alone, and her CCTB payments will remain the same until the end of the current benefit year (June 2010).

Example 2

After 10 years of marriage, Mary and Mark separated on October 5, 2009. In January 2010, after Mary had been separated for 90 consecutive days, she notified the CRA of her separation by submitting Form RC65, *Marital Status Change*. Mark's income was very high in 2008. As it is more beneficial for Mary, we will base her CCTB payments on her income alone. Therefore, from November until the end of the current benefit year (June 2010), Mary will receive higher CCTB payments based on her income alone.

Has a benefit recipient died?

If a benefit recipient has passed away, the next of kin or the estate should inform us as soon as possible. Someone else may be eligible to receive the benefits for the child. Call us at **1-800-387-1193**, or send a letter to one of our tax centres listed on page 25.

Are you moving?

If you move, be sure to let us know **immediately**. **Otherwise, your payments may stop**, whether you receive them by cheque or direct deposit. To change your address, use our online service, My Account, at **www.cra.gc.ca/myaccount**, call **1-800-387-1193**, or send a letter to one of our tax centres listed on page 25.

Other changes

Call **1-800-387-1193** to tell us:

- if your or your spouse's or common-law partner's immigration or residency status changes; or
- if any of the personal information, such as your name, marital status, or the spousal or child information shown on your Canada Child Tax Benefit notice or your Universal Child Care Benefit notice is incorrect.

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 telephone enquiries.

Benefit applications and marital status change forms

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 your application or a letter, use one of the addresses shown 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

For more information

Contact us if, after reading this pamphlet, you would like to get forms or publications, or you need help.

To get forms or publications, visit our Web site at www.cra.gc.ca/forms or call 1-800-959-2221. For more information or enquiries, visit our Web site at www.cra.gc.ca/benefits or call us at 1-800-387-1193.

My Account – My Account is a secure, convenient, and time saving way to access and manage your tax and benefit information online. For more information, visit our Web site at www.cra.gc.ca/myaccount or see Pamphlet RC4059, *My Account for individuals*.

T.I.P.S. (Tax Information Phone Service) – For personal and general tax information by telephone, you can use our automated service T.I.P.S. by calling 1-800-267-6999.

Teletypewriter (TTY) users – If you use a TTY because you have a hearing or speech impairment, an agent at our bilingual enquiry service (1-800-665-0354) can assist you during regular and evening hours of service.

Our service complaint process

If you are not satisfied with the **service** you have received, contact the CRA employee you have been dealing with (or call the phone number you have been given). If you still disagree with the way your concerns are being addressed, ask to discuss the matter with the employee's supervisor.

If the matter is still not resolved, you have the right to file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied with the way the CRA has handled your complaint, you can contact the Taxpayers' Ombudsman.

For more information, visit our Web site at www.cra.gc.ca/complaints or see Pamphlet 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