



Canada Child Benefits

**Including related federal,
provincial and territorial
programs**

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

L / T4114 (E) Rev. 11

www.cra.gc.ca



**Canada Revenue
Agency**

**Agence du revenu
du Canada**

Canada

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

Is this booklet for you?

This booklet explains who is eligible for the Canada Child Tax Benefit and the Universal Child Care Benefit, how you apply for them, when you get them, and how we calculate them for the benefit year July 2011 to June 2012.

This booklet 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 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 PRESTATIONS CANADIENNES POUR ENFANTS.

What's new?

Shared custody

Beginning in July 2011, each eligible parent in a shared custody situation will get half of the child benefit and credit payments for that child every month that they qualify. For more information, see "Do you share custody of a child?" on page 16 [8].

Reporting Universal Child Care Benefit payments on your income tax and benefit return

For 2010 and later years, if you were a single parent at the end of the year, you can choose who will report the Universal Child Care

Benefit payments you received. For more information, see "How do you report your UCCB on your income tax and benefit return?" on page 38 [17].

Lump-sum advance payments

If your monthly entitlement is less than \$10, we will make one lump-sum payment on July 20, 2011, to cover the entire benefit year from July 2011 to June 2012. Under proposed changes, this amount has been increased to \$20. For more information, see "When do we pay your benefit?" on page 30 [13].

Marital status changes

Under proposed changes, beginning in July 2011, if there is a change to your marital status, we will recalculate your benefit based on your new marital status starting with the month following the month of the change. For more information, see "Has your marital status changed?" on page 54 [24].

Table of Contents

	Page
Definitions	7 [5]
Canada Child Tax Benefit.....	11 [6]
Are you eligible?.....	11 [6]
Should you apply?	13 [7]
Do you share custody of a child?	16 [8]
How do you apply?.....	17 [9]
What happens after you apply?	23 [11]
How do we calculate your benefit?.....	24 [11]
When do we pay your benefit?.....	30 [13]
When do we recalculate your benefit?	30 [14]
What happens if you were overpaid?	31 [14]
National Child Benefit	32 [14]

	Page
Child Disability Benefit	33 [15]
Related programs administered by the CRA.....	34 [15]
Universal Child Care Benefit	36 [16]
Alberta Family Employment Tax Credit	40 [18]
BC Family Bonus	41 [18]
New Brunswick Child Tax Benefit.....	43 [19]
Newfoundland and Labrador Child Benefit	44 [20]
Northwest Territories Child Benefit	45 [20]
Nova Scotia Child Benefit	46 [21]
Nunavut Child Benefit	48 [21]
Ontario Child Benefit.....	49 [22]
Yukon Child Benefit	51 [22]

	Page
Related program not administered by the CRA.....	52 [23]
Child assistance payments.....	52 [23]
When should you contact us?	52 [23]
Has the number of children in your care changed?	53 [23]
Has your marital status changed?.....	54 [24]
Has a benefit recipient died?	56 [25]
Are you moving?	57 [25]
Other changes.....	57 [25]
Service standards	58 [26]
Tax centre addresses	60 [27]
For more information	62 [28]

Definitions

Adjusted family net income

The adjusted family net income is your **family net income** (defined on page 8 [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 10 [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 your income tax and benefit 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.

Note

You may not be considered primarily responsible for the care and upbringing of a child if the child is legally, physically or financially maintained by a child welfare agency. For more information, follow the "Children's Special Allowances (CSA)" link at

www.cra.gc.ca/cctb and select "CSA fact sheet," or call **1-800-387-1193**.

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.

Canada Child Tax Benefit

The Canada Child Tax Benefit (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 and the Child Disability Benefit (see pages 32 [14] and 33 [15]).

Are you eligible?

To get the CCTB, **all** of 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 (defined on page 9 [the previous page]).

Note

If a child does not live with you all the time, see "Do you share custody of a child?" on page 16 [8].

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 7 [5] and 10 [6]) must be:
 - a Canadian citizen;
 - a permanent resident (as defined in the IMMIGRATION AND REFUGEE PROTECTION ACT);
 - a protected person (as defined in the IMMIGRATION AND REFUGEE PROTECTION ACT); or
 - a temporary resident (as defined in the IMMIGRATION AND REFUGEE PROTECTION ACT) 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, do **not** apply before the 19th month.

Note

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

Should you apply?

The person who is primarily responsible (defined on page 9 [the previous page]) for the care and upbringing of the child should apply for the CCTB. For CCTB purposes, when both a male and a female parent live in the same home as the child, the **female parent is usually considered to be primarily responsible** for the child and should apply. However, if the male parent is primarily responsible, he can apply. He must attach to Form RC66, CANADA CHILD BENEFITS APPLICATION, a signed note from the female parent that states he is primarily responsible for all of the children in the household.

You should apply even if:

- Your child only lives with you part of the time (see "Do you share custody of a child?" on page 16 [the next page]).

- Your child is living with you for a temporary period of time, for example over the summer holidays (see the notes below).
- Your current adjusted family net income is too high. We recalculate your entitlement every July based on your adjusted family net income for the previous year.

Notes

A temporary change in care must be for more than **14 days** and has to include the first day of any month and the last day of the previous month.

A temporary shared custody situation must be for more than **4 weeks** and has to include the first day of any month and the last day of the previous month.

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 under "Are you eligible?" on page 11 [6].

You should not delay applying. Your application is considered late if it includes a period that started more than 11 months ago. If your application is late, you may not get payments for the entire period requested.

If your application is late, in order to get payments, you must attach clear 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) 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 agreement, rent receipts, utility bills or bank statements;
- proof of birth for each child; and
- proof that you were the person who is primarily responsible (defined on page 9 [6]) for the care and upbringing of the child(ren).

For more information, see "How do you apply?" on the next page.

Do you share custody of a child?

A child may live with two different individuals on a more or less equal basis. For example:

- the child lives with one parent four days a week and the other parent three days a week;
- the child lives with one parent one week and the other parent the following week; or
- any other regular cycle of alternation.

In these cases, both individuals may be considered primarily responsible for the child's care and upbringing when the child lives with them. If this is the case, each individual will get 50% of the payment he or she would have received if the child lived with him or her all of the time.

If you have already notified us of your shared custody situation, you do not have to contact us. The changes to your payments will be

automatic and reflected on your July 2011 notices of determination. Your eligibility for child benefits and credits will continue unless we are advised of a change in your situation.

If you have just entered into a shared custody situation and you already get the CCTB for your child(ren), send us a letter explaining the shared custody situation and we will recalculate your CCTB payments accordingly.

If you have just entered into a shared custody situation and you do **not** get the CCTB for your child(ren), you have to apply for the CCTB (see "How do you apply?" below).

For more information, follow the "Shared custody" link at **www.cra.gc.ca/cctb** 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

sending us a completed Form RC66, CANADA CHILD BENEFITS APPLICATION.

If you are the mother of a newborn and you live in a province or a territory that offers the Automated Benefits Application (ABA) service, you may use that service to apply for all your child benefits. For more information see "Automated Benefits Application" on page 21 [the next page].

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 2010 you must **both** file a 2010 income tax and benefit return before we can calculate your benefit.

To continue getting the CCTB, you **both** have to file your own income tax and benefit returns for every year that 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 that 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 your tax centre (see page 60 [27]).

Once we receive your application, we may ask you to provide supporting documents to prove that you are primarily responsible for the care and upbringing of the child, such as, but not limited to, the following:

- a signed statement from a nursery or school authority confirming the child's home address and guardian on record;
- a signed statement from a person in a position of authority (such as a doctor, lawyer or social worker);
- a registration form or a receipt from an activity or club the child was enrolled in for the period you indicated; or
- a court order, decree or separation agreement.

You do not have to provide these documents with your application. However, if you choose to do so, we may contact you only if we need more information or when the review is complete.

Social insurance number (SIN)

You need a SIN to apply for the 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 find the address of the Service Canada centre nearest you, call **1-800-622-6232**.

If Service Canada will not give you a SIN you can still apply for the CCTB if you meet all of the conditions listed under "Are you eligible?" on page 11 [6]. Attach a note to your Form 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
- Minister's permit or extension to a Minister's permit

Automated Benefits Application

The Automated Benefits Application (ABA) service is a quick, easy and secure way to apply for all your child benefits.

If you are the **mother of a newborn** and you live in a **province or territory that offers the ABA service**, all you need to do is:

- complete and sign your child's birth registration form issued by your province or territory;
- give your consent to the vital statistics office to share your information with us; and
- provide your SIN.

To determine if your province or territory is offering the ABA service or to get more information, go to **www.cra.gc.ca/aba**.

If you choose to use this service to apply for your child benefits, do **not** re-apply using our online service or Form RC66. Re-applying may result in a delay in getting your payments.

Note

If you already get CCTB payments for your other children by direct deposit, we will automatically deposit the payments for your new child into the same account. Otherwise, we will send your payments

to you by cheque. For more information, see "Direct deposit" on page 63 [28].

What happens after you apply?

If your application is not complete, 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 CCTB notice. It will tell you how much you will get and what information we used to calculate the amount. To find out how long it will take to process your application, see "Service standards" on page 58 [26].

We may review your situation at a later date to confirm that the information you gave us has not changed.

Note

Keep your CCTB 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 (see page 27 [the next page]), a National Child Benefit Supplement (see page 28 [13]), and a Child Disability Benefit (see page 29 [13]).

For the benefit year July 2011 to June 2012, 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 page 7 [5]) for the base year 2010; and
- your child's eligibility for the disability tax credit.

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

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 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, CCTB payments calculated based 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 benefit?" on page 30 [the next page].

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

Base Year (tax return)	Benefit Year (payments)
2010	July 2011 – June 2012
2009	July 2010 – June 2011

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

Example

Lucy has just received her July 2011 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 2009 base year and the 2010 base year respectively). Since Lucy's adjusted family net income was higher in 2010 than it was in 2009, her July 2011 payment was lower than her June 2011 payment.

Child and family benefits online calculator

You can use our online calculator to get an estimate of your child benefits by going to **www.cra.gc.ca/benefits-calculator**.

Basic benefit

We calculate the basic benefit as follows:

- \$113.91 per month for each child under 18 years of age (if you live in Alberta, see the note below [on the next page]); and
- an additional \$7.91 per month for your third and each additional child.

We reduce the basic benefit if your adjusted family net income is more than \$41,544. For a family with one child, the reduction is 2% of the amount of adjusted family net income that is more than \$41,544.

For families with two or more children, the reduction is 4% of the amount of adjusted family net income that is more than \$41,544.

Note

The Alberta government has chosen to vary the CCTB amounts based on the age of each child. For Alberta residents, the basic monthly benefit is:

- \$104.66 for each child under 7;

- \$111.83 for each child 7 to 11;
- \$125.08 for each child 12 to 15; and
- \$132.50 for each child 16 or 17.

National Child Benefit Supplement

The National Child Benefit Supplement (NCBS) amounts are:

- \$176.50 per month for the first child;
- \$156.08 per month for the second child; and
- \$148.50 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 \$24,183.
- For a family with two children, the reduction is 23% of the amount of the adjusted family net income that is more than \$24,183.

- 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 \$24,183.

Note

If you are on social assistance, the NCBS may reduce 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.

Child Disability Benefit

The Child Disability Benefit (CDB), which is based on the adjusted family net income, provides up to a maximum of \$208.66 per month for each child eligible for the disability tax credit. The CDB starts being reduced when the adjusted family net income is more than \$41,544.

For more information, see page 33 [15].

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 11 [6].

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, 2011, to cover the entire benefit year from July 2011 to June 2012. Under proposed changes, the monthly amount has been increased to \$20.

If your payment has not arrived by the 20th of any month, 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 CCTB notice showing our revised calculation:

- at the beginning of every benefit year (every July) based on the income tax and benefit 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 income tax and benefit return that affects the calculation of your benefit;
- when a child for whom you receive the CCTB turns 18 years of age (the last payment you will get will be for the month of your child's birthday); or
- after you tell us about changes to your situation that could affect your benefit (see "When should you contact us?" on page 52 [23]).

What happens if you were overpaid?

If a recalculation shows that you were overpaid CCTB, we will send you a notice to tell you of the balance owing. We may keep all or a part of future CCTB payments, income tax refunds, or goods and services tax/harmonized sales tax (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



The National Child Benefit (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. The NCBS is the Government of Canada's contribution to the 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

The Child Disability Benefit (CDB) is a monthly benefit included in the CCTB to provide financial assistance to qualified families caring for children who have a severe and prolonged impairment in physical or mental functions. Families with children under 18 years of age who qualify for the disability tax credit (DTC) are eligible to receive a CDB. A child qualifies for the DTC when we have approved Form T2201, DISABILITY TAX CREDIT CERTIFICATE, for that child. For more information on the DTC, go to **www.cra.gc.ca/disability**. For more information on the CDB, go to **www.cra.gc.ca/benefits** or call **1-800-387-1193**.

Note

If you have already applied for the CCTB for a child who is eligible for the DTC, the CDB will be calculated automatically for the current and the two previous CCTB benefit years. Beyond these benefit years, you have to send a written request to your tax centre.

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 income tax and benefit returns that you and your spouse or common-law partner file.

If you share the custody of a child, you will get 50% of the provincial or territorial payment that you would have received if the child lived with you all of the time.

If you use our direct deposit service for your CCTB payments, we will deposit your provincial and territorial payments 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

The Universal Child Care Benefit (UCCB) is a **taxable** benefit paid monthly to help eligible families provide child care 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 do not have to file an income tax and benefit return to receive the UCCB.

Are you eligible?

If you are eligible for the 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 11 [6].

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 need to apply by using the "Apply for child benefits" online service on My Account at www.cra.gc.ca/myaccount or by sending us a completed 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.

When do we pay your benefit?

We generally pay your benefit on the 20th of each month. The UCCB is paid **separately** from the CCTB. If your payment has not arrived by the 20th of any month, wait 10 working days before calling us at **1-800-387-1193**.

How do you report your UCCB on your income tax and benefit return?

The UCCB is taxable and must be reported as income if you have to file an income tax and benefit return. Every year, we will send you a RC62, STATEMENT OF UNIVERSAL CHILD CARE BENEFIT, information slip in February.

If you had a spouse or common-law partner on December 31 of a year, whichever one of you had the **lower** net income must report the UCCB for that year. Enter on line 117 the amount shown in box 10 of the RC62 slip.

If you were a single parent on December 31 of a year, you can choose one of the following options:

- Include **all** UCCB amounts you received in that year in the income of the dependant that you are claiming as an eligible dependant (line 305 of Schedule 1). If there is **no** claim for an eligible dependant, you can choose to include all UCCB amounts in the income of a child for whom you received the UCCB. If you choose this option, enter on **line 185**, located below and to the

left of line 117, the amount shown in box 10 of the RC62 slip.
Do **not** enter the amount on line 117.

- Report all UCCB amounts you received in that year in your own income. If you choose this option, enter on **line 117** the amount shown in box 10 of the RC62 slip. Do **not** enter the amount on line 185.

If you have a UCCB repayment, this amount will be included on the RC62 slip. For more information, see lines 117 and 213 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

Income tax cannot be withheld from 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.

Government of Alberta ■

Alberta Family Employment Tax Credit

This credit 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:

- \$702 (\$58.50 per month) for the first child;
- \$639 (\$53.25 per month) for the second child;
- \$383 (\$31.91 per month) for the third child; and
- \$128 (\$10.66 per month) for the fourth child.

The maximum you can get is the lesser of \$1,852 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 \$34,280. Payments are made separately from CCTB in July 2011 and January 2012.

This program is fully funded by the Province of Alberta. For more information, call **1-800-959-2809**.



BC Family Bonus

This program includes the basic family bonus and the BC Earned Income Benefit. It 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.

BC Earned Income Benefit

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

- \$5.91 per month for the first child;
- \$5.00 per month for the second child; and
- \$10.00 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**](http://www.cra.gc.ca/benefits-calculator) to determine the amount of your benefit.

This program is fully funded by the Province of British Columbia.



New Brunswick Child Tax Benefit

This benefit 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.

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.



Newfoundland and Labrador Child Benefit

This benefit 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.

You may be entitled to a benefit of:

- \$28.66 per month for the first child;
- \$30.41 per month for the second child;
- \$32.66 per month for the third child; and
- \$35.00 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.



Northwest Territories Child Benefit

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The Territorial Worker's Supplement, part of this 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.

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.



Nova Scotia Child Benefit

This benefit 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.

You may be entitled to a benefit of:

- \$45.24 per month for the first child;
- \$65.57 per month for the second child; and
- \$73.20 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.



Nunavut Child Benefit

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The Territorial Worker's Supplement part of this 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.

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.



Ontario Child Benefit

The Ontario Child Benefit (OCB) is a non-taxable amount paid to help low- to moderate-income families provide for their children. OCB payments are combined with the CCTB into 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 get part of the benefit.

This program is fully funded by the Province of Ontario. For more information, go to the 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 for Working Families

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

The OCCS, which is being phased out, 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

This benefit 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.

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 Indian children.

Related program not administered by the CRA



Child assistance payments

If you live in Quebec, 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 Quebec because the Régie is automatically notified by the Registrar of Civil Status. For more information, visit the Régie Web site at www.rrq.gouv.qc.ca/en/enfants.

When should you contact us?

You should tell us **immediately** about certain changes, as well as the date they happened or will happen. In this section we identify those changes and how you should tell us about them.

Our service standards are outlined on page 58 [26].

Note

For confidentiality reasons, we can only discuss a file with a benefit recipient, unless they give us permission to speak to someone else. To give someone else permission, you can use the Authorize my representative online service 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 get the CCTB for that child. For more information, see "How do you apply?" on page 17 [9].

If a child for whom you were getting benefits is no longer in your care, no longer lives with you on a full-time basis, stops living with you, or has died, call **1-800-387-1193** or send a letter to your tax centre (see page 60 [27]).

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 on pages 7 [5] and 10 [6]. 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 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 both sign the form or letter.

Notes

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

If you have a new spouse or common-law partner – All the children will be moved to the female parent's account. However, if the male parent is primarily responsible, see "Should you apply?" on

page 13 [7]. 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. Only one CCTB payment is allowed per family each month. If both you and your new spouse or common-law partner were getting separate payments, only one payment will be made based on your new adjusted family net income. If you continue to get separate payments, one of you will have to repay the amounts you got after your marital status changed.

Send the form or letter to your tax centre (see page 60 [27]).

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, beginning in July 2011, your CCTB will be adjusted starting with the month following the month that your marital status changed.

Example 1

Lucy was single and received the CCTB for her two children based on her income only. In September 2011, Lucy married Peter. Peter's net income in 2010 was \$100,000. Lucy notified us of her new marital status by using My Account. We will base the CCTB payments on Lucy's new adjusted net income and her CCTB payments will change starting with the October 2011 payment.

Example 2

After 10 years of marriage, Mary and Mark separated on October 5, 2011. In January 2012, after Mary had been separated for 90 consecutive days, she notified us of her separation by submitting Form RC65. Mark's income was very high in 2010. We will base her CCTB payments on her income alone from November until the end of the current benefit year (June 2012), and Mary will get higher CCTB payments.

Has a benefit recipient died?

If a benefit recipient has died, 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 **1-800-387-1193**, or send a letter to your tax centre (see page 60 [27]).

Are you moving?

If you move, be sure to let us know **immediately**. Otherwise, **your payments may stop**, whether you get them by cheque or direct deposit. To change your address, you can use our online service, My Account, at **www.cra.gc.ca/myaccount**, call **1-800-387-1193**, or send a letter to your tax centre (see page 60 [27]). 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 **1-800-387-1193** 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 CCTB notice or your UCCB 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 changes

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
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

If your tax services office is located in:	Send your correspondence to the following address:
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 1900, Station LCD Jonquière QC G7S 5J1
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/benefits** or call **1-800-387-1193**.

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 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, 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 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

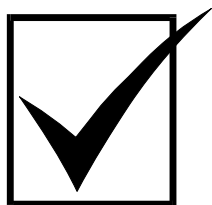
If you are not satisfied with the **service** that you have received, please contact the CRA employee with whom you have been dealing (or call the telephone number that you have been given). If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's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