



# GST/HST Credit Application for Individuals Who Become Residents of Canada

Fill out this form to apply for the GST/HST credit for the year in which you became a resident of Canada. Use this form only if you don't have children. If you have children under 19, use My Account or Form RC66, Canada Child Benefits Application.

For more information, see "General information" on pages 3 and 4, go to [canada.ca/gst-hst-credit](http://canada.ca/gst-hst-credit), or see Guide RC4210, GST/HST Credit.

## Step 1 – Your information

First name			Last name			Social insurance number		
Year Month Day			Home telephone number			Work telephone number		
Date of birth			Mailing address (Apt No – Street No Street name, PO Box, RR)			Your language of correspondence: <input type="checkbox"/> English		
City			Province or territory			Votre langue de correspondance : <input type="checkbox"/> Français		
Postal code			Home address, if different from mailing address (Apt No – Street No Street name, RR)			Date of address change		
Year Month Day			City			Province or territory		
Postal code			Postal code			Postal code		

**Marital status** – Select the box that applies to your marital status on the date you became a resident of Canada and enter the date this marital status began (leave the date blank if you have always been single). We define each marital status on page 3.

Married  
  Living common-law  
  Widowed  
  Divorced  
  Separated  
  Single

Since Year Month Day

If your marital status has changed since you became a resident of Canada, select the box that applies to your new marital status and enter the date of this change:

Married  
  Living common-law  
  Widowed  
  Divorced  
  Separated  
  Single

Since Year Month Day

## Step 2 – Information about your spouse or common-law partner

First name			Last name			Social insurance number		
Year Month Day			Date of birth					
If your spouse's or common-law partner's address is different than yours, enter it here; otherwise, their address will be updated to match the address indicated in Step 1.								

## Step 3 – Your residency status

For more information, see "Are you a resident of Canada?" on page 3.

### A – Newcomer to Canada

	You	Your spouse or common-law partner
Enter the date you, or your spouse or common-law partner, became a resident of Canada	Year Month Day	Year Month Day

### B – Returning resident of Canada

	You	Your spouse or common-law partner
Enter the Canadian province or territory in which you, or your spouse or common-law partner, resided before you cut your residential ties with Canada		
Enter the date you, or your spouse or common-law partner, cut your residential ties with Canada (became a non-resident)	Year Month Day	Year Month Day
Enter the date you, or your spouse or common-law partner, re-established your residential ties with Canada (became a resident again)	Year Month Day	Year Month Day

## Step 4 – Your income

Enter your and your spouse's or common-law partner's (if you have one) income from all sources that was **not** reported on a Canadian tax return. All amounts must be converted into **Canadian dollars** using the Bank of Canada exchange rate in effect when you received the income. For the exchange rates, go to [bankofcanada.ca/rates/exchange](http://bankofcanada.ca/rates/exchange).

Enter "0" if you had no income.

### Note

If you are an Indian as defined in the Indian Act, do not report the portion of income that qualifies for the tax exemption under section 87 of the Indian Act. For more information, go to [canada.ca/taxes-benefits-indigenous](http://canada.ca/taxes-benefits-indigenous).

## A – The year you became a resident of Canada

Enter the year you became a resident of Canada .....

Do not enter your spouse's or common-law partner's income in this section if they did not become a resident of Canada in that year. You will need to report their income for this year on Form CTB9, Income of Non-Resident Spouse or Common-Law Partner, when you do your taxes for the year you became a resident of Canada.

	You	Your spouse or common-law partner
Enter the income earned from January 1 of that year to the date you each became a resident. ....	\$ _____	\$ _____

## B – One year before you became a resident of Canada

Enter the year that is one year before you became a resident of Canada .....

For example, if you became a resident of Canada in 2021, you would enter "2020."

	You	Your spouse or common-law partner
Enter the income earned one year before you each became a resident of Canada .....	\$ _____	\$ _____

## C – Two years before you became a resident of Canada

Fill out this step **only** if you became a resident of Canada between January 1 and May 31 of the year you entered in section A.

Enter the year that is two years before you became a resident of Canada .....

For example, if you became a resident of Canada on February 15, 2021, you would enter "2019."

	You	Your spouse or common-law partner
Enter the income earned two years before you each became a resident of Canada .....	\$ _____	\$ _____

## Step 5 – Signature

I certify that the information given on this form is correct and complete. I understand that it is a serious offence to make a false statement.

Your signature \_\_\_\_\_ Date: 

Year	Month	Day
_	_	_

Spouse's or common-law partner's signature \_\_\_\_\_ Date: 

Year	Month	Day
_	_	_

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 140 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

## General information

### What is the GST/HST credit?

The GST/HST credit is a non-taxable amount paid four times a year to individuals and families with low and modest incomes to help offset the goods and services tax/harmonized sales tax (GST/HST) that they pay.

### Are you eligible for the credit?

You are eligible for this credit if you are a **resident of Canada** for income tax purposes in the month before and at the beginning of the month in which we make a payment, and at least **one** of the following applies:

- you are 19 or older
- you have (or had) a spouse or common-law partner
- you are (or were) a parent and live (or lived) with your child

If you are turning 19 years old before April in the year after you became a resident of Canada, you can apply for the credit now. Generally, you have to be 19 or older to get the GST/HST credit, but you can be younger than 19 to apply.

### Are you a resident of Canada?

You are considered to be a resident of Canada when you establish sufficient residential ties in Canada. Residential ties include:

- a home in Canada
- a spouse or common-law partner who lives in Canada
- dependants who live in Canada

If you got a letter from us about your residency status, include a copy of it with this application.

If you are not sure if you are a resident of Canada, send Form NR74, Determination of Residency Status (Entering Canada), and include it with this application. We will give you our opinion about your residency status.

### Do you have a social insurance number?

You and your spouse or common-law partner (if you have one) need a social insurance number (SIN) to apply. However, if Service Canada will not give you a SIN, you can still apply by filling out this form and attaching a letter explaining why you cannot get a SIN. You must also attach a clear photocopy of **any** of the following documents:

- passport
- driver's licence
- visitor record
- birth certificate or proof of birth
- any document issued by Immigration, Refugees and Citizenship Canada
- any document that proves your or your spouse's or common-law partner's identity

### Do you have a spouse or common-law partner?

You can get the GST/HST credit for your spouse or common-law partner. Generally, they have to be a resident of Canada for income tax purposes in the month before and at the beginning of the month in which we make a payment. Fill out the section "Information about your spouse or common-law partner" on the first page of the application form.

If you have a spouse or common-law partner, only **one of you** can get the GST/HST credit for both of you. No matter which one of you applies, the amount will be the same.

### Definitions

**Divorced** – you were married and are now legally divorced.

**Living common-law** – you are living in a conjugal relationship with someone to whom you are not married and to whom at least one of the following situations applies. They:

- have been living with you for at least 12 consecutive months. This includes any period you were separated for less than 90 days because of a breakdown in the relationship
- are the parent of your child by birth or adoption
- have 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

**Married** – you are legally married to someone.

**Separated** – you have been living 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.

Once you have been separated for 90 days because of a breakdown in the relationship, the effective day of your separation is the date you started living apart.

You would still be considered to have a spouse or common-law partner if there is **no** breakdown in the relationship and you were living apart for reasons such as:

- work
- studies
- health problems

#### Note

Generally, you are not considered separated if your spouse or common-law partner is incarcerated or does not live in Canada, as long as there is no breakdown in your relationship. However, you may not get the GST/HST credit for your spouse or common-law partner if the eligibility criteria are not met.

**Single** – you are single and no other marital status applies to you.

**Spouse** – the person to whom you are legally married.

**Widowed** – your spouse or common-law partner is deceased.

### How do we calculate your credit?

We base your GST/HST credit on your and your spouse's or common-law partner's income from all sources, both inside **and** outside Canada (if they are a resident of Canada), and on the number of children you have registered.

If you became a resident of Canada:

- between January 1 and May 31, you must fill in A, B, and C of Step 4
- between June 1 and December 31, you must fill in A and B of Step 4

We will send you a GST/HST credit notice telling you how much you will get and how we calculated the amount. GST/HST credit payments are normally issued in January, April, July, and October each year.

To get an estimate of your GST/HST credit, go to [canada.ca/child-family-benefits-calculator](https://canada.ca/child-family-benefits-calculator).

### Related provincial programs

The Canada Revenue Agency administers the following provincial programs that are related to the GST/HST credit:

- BC climate action tax credit
- New Brunswick harmonized sales tax credit
- Newfoundland and Labrador income supplement
- Newfoundland and Labrador seniors' benefit
- Northwest Territories cost of living offset
- Nova Scotia affordable living tax credit
- Ontario sales tax credit
- Prince Edward Island sales tax credit
- Saskatchewan low-income tax credit
- Yukon government carbon price rebate – individuals

You don't need to apply to a province to get payments for these programs. If you are eligible and have applied for the GST/HST credit, your provincial credit payments will be combined with your GST/HST credit payments (except for the Ontario sales tax credit, as part of the Ontario trillium benefit, which is issued separately).

## When should you contact us?

Call **1-800-387-1193** or send us a letter to tell us immediately about the following changes and the date they happened or will happen:

- you move (if we do not have your new address, **your payments may stop**, whether you get them by direct deposit or by cheque)

### Note

You can also tell us by sending Form RC325, Address change request.

- you get your payments by direct deposit and your banking information changes
- the number of children in your care changes
- your marital status changes

### Note

You can also tell us by sending Form RC65, Marital Status Change.

Call **1-800-387-1193** to tell us immediately about the following changes and the date they happened or will happen:

- you (or your spouse or common-law partner) are no longer a resident of Canada
- the GST/HST recipient has died

## Direct deposit

Direct deposit is a fast, convenient, and secure way to get your CRA payments directly into your account at a financial institution in Canada. For more information and ways to enrol, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).

## Where do you send your form?

Send your form or letter and any documents to the tax centre that serves your area. Use the chart below to get the address.

If your tax services office is located in:	Send your correspondence to the following address:
Alberta, British Columbia, Manitoba, Northwest Territories, Nunavut, Saskatchewan, or Yukon	Winnipeg Tax Centre Post Office Box 14005, Station Main Winnipeg MB R3C 0E3
New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, or Prince Edward Island	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Québec	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2

## For more information

If you need more information about the GST/HST credit, go to [canada.ca/gst-hst-credit](https://canada.ca/gst-hst-credit), call **1-800-387-1193**, or see Guide RC4210, GST/HST Credit.

For more information on residency status in Canada, go to [canada.ca/cra-determining-residency-status](https://canada.ca/cra-determining-residency-status) or see [Pamphlet T4055, Newcomers to Canada](#).

To get our forms and publications, go to [canada.ca/cra-forms](https://canada.ca/cra-forms) or call **1-800-387-1193**.