



Canada Revenue
Agency

Agence du revenu
du Canada

GST/HST Credit

including related provincial and territorial
credits and benefits

For the period from July 2020 to June 2021

Is this guide for you?

This guide gives information about the goods and services tax/harmonized sales tax (GST/HST) credit, such as:

- who is eligible
- when you get it
- how we calculate it
- what are the related provincial and territorial programs administered by the Canada Revenue Agency

This guide uses plain language to explain most common tax situations. It is provided for information only and does not replace the law.

What's new for the July 2020 to June 2021 payment period?

Northwest Territories cost of living offset

This credit is a non-taxable amount paid to individuals and families to help offset the cost of the Northwest Territories carbon tax. For more information, see "Northwest Territories cost of living offset" on page 11.

Yukon government carbon price rebate – individuals

This credit is a non-taxable amount paid to individuals and families to help offset the cost of the federal carbon pollution pricing levy. For more information, see "Yukon government carbon price rebate – individuals" on page 12.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. For more information, go to canada.ca/cra-multiple-formats or call 1-800-387-1193.

La version française de ce guide est intitulée *Crédit pour la TPS/TVH*.

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Definitions

Adjusted family net income – your **family net income** **minus** any universal child care benefit (UCCB) and registered disability savings plan (RDSP) income received **plus** any UCCB and RDSP amounts repaid. If you received split income, refer to the information sheet for Form T1206, Tax on Split 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-aboriginal-peoples and select “Information on the tax exemption under section 87 of the Indian Act.”

Common-law partner – a person to whom you are not married, with whom you are living in a conjugal relationship, and to whom **one** of the following situations applies. They:

- have been living with you for at least 12 continuous 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

Family net income – your net income added to the net income of your spouse or common-law partner, if you have one. Family net income does not include your child’s net income.

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 income from all sources, both inside **and** outside Canada, for any part of the year that either of you were not residents of Canada. Income from sources outside Canada must be determined in the same way net income is determined in Canada.

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 all or part of 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 (see “When will you get your credit?” on page 9), and **one** of the following applies:

- you are 19 years of age 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

Kinship or close relationship programs – programs of the Government of Canada or a provincial or territorial government for the care and upbringing, on a temporary basis, of a child in need of protection.

Unlike other foster care arrangements, the child is generally placed in the care of a grand-parent, an extended family member, or a close friend without being brought into the legal custody and guardianship of the province or territory. Certain jurisdictions may offer financial assistance to help individuals cover the expenses in caring for the child.

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.

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

Note

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

How do you get the credit?

To get the GST/HST credit, including any related provincial and territorial credits, you **have to file** a tax return for 2019, even if you have not received income in the year.

If you are a **newcomer to Canada** and you want to get the GST/HST credit, send Form RC151, GST/HST credit application for individuals who become residents of Canada, for the year that you became a resident of Canada. For more information for newcomers to Canada, go to canada.ca/taxes-newcomers or see Pamphlet T4055, Newcomers to Canada.

You have up to three years to ask for a retroactive payment. If you have not filed your 2017 and 2018 tax returns within the three-year period, you can send us a request under the taxpayer relief provisions of the Income Tax Act. For more information, go to canada.ca/taxpayer-relief or see Information Circular IC07-1, Taxpayer Relief Provisions.

For a deceased recipient, the GST/HST credit payments end the quarter following the date of the death. For more information, see “Has a GST/HST credit recipient died?” on page 10.

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 get the GST/HST credit. To get a SIN, go to a Service Canada office to apply in person and you will get one during that visit. You will have to provide a document that proves your identity, such as your birth certificate. If you live in an inaccessible area or 100 kilometers or more from a Service Canada office, you can apply by mail.

For more information, or to get an application for a SIN, go to canada.ca/social-insurance-number or call 1-800-597-4732. To find the address of the Service Canada Centre nearest you, go to canada.ca/service-canada-office or call 1-800-622-6232.

If Service Canada will not give you a SIN, you can still get the GST/HST credit if you meet all of the conditions listed under “Are you eligible for the credit?” on page 4. Attach a note to your Form RC151, GST/HST credit application for individuals who become residents of Canada, explaining why you cannot get a SIN and include a photocopy of **one** of your 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 credit for your spouse or common-law partner. Generally, your spouse or common-law partner has to be a resident of Canada in the month before and at the beginning of the month in which we make a payment (see “When will you get your credit?” on page 9).

If you had a spouse or common-law partner on December 31, 2019, fill out “Information about your spouse or common-law partner” on page 1 of your tax return.

Enter their SIN and net income, **even if it is zero**. Incomplete or incorrect information may delay the processing of your application.

Only one of you can get the credit for both of you. The credit will be paid to the spouse or common-law partner whose tax return is assessed first. No matter which one of you receives the credit, the amount will be the same.

If your marital status changed after December 31, 2019, you must tell us. For more information, see “Has your marital status changed?” on page 9.

If your spouse or common-law partner immigrates to Canada, they will have to send us **all** of the following information in writing:

- social insurance number
- date of birth
- address
- immigration date
- statement of income

Do you have children under 19 years of age?

You can get the credit for each of your children if **all** of the following apply at the beginning of the month in which we make a payment. The child:

- is your child, or is dependent on you or your spouse or common-law partner for support
- is under 19 years of age
- has never had a spouse or common-law partner
- has never been a parent of a child they lived with
- lives with you

Each eligible parent in a shared custody situation may get half of the GST/HST credit for that child. This also applies to any related provincial and territorial credit.

For more information about shared custody situations, select “Shared custody” at canada.ca/gst-hst-credit, call 1-800-387-1193, or see Booklet T4114, Canada Child Benefit.

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

You **cannot** get the credit for a child if, at the beginning of the month in which we make a payment, the child is not living with you because they are maintained by an agency or are in foster care. Also, you cannot get the credit for a foster child in your care. However, if you live with a child that you care for under a federal or provincial kinship or close relationship program, you can get the credit for that child.

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

Example

Greg and David have two children. Greg gets the GST/HST credit on behalf of the family. Kristin, their elder daughter, turns 19 years of age on August 6, 2020. Greg’s GST/HST credit will be automatically recalculated to include only one child for the next quarterly payment made in October 2020.

How do we calculate your credit?

Base year and payment period

The **base year** is the year of the tax return from which information is taken to calculate the GST/HST credit amount for the payment period.

The **payment period** is the 12-month period during which the GST/HST credits are paid. The payment period runs from July 1 of the year following the base year to June 30 of the next year.

Base year (tax return)	Payment period			
	July to September	October to December	January to March	April to June
2019	2020	2020	2021	2021
2018	2019	2019	2020	2020
2017	2018	2018	2019	2019

In order for Kristin to get the GST/HST credit, including any related provincial or territorial credits, she must file a tax return for 2019, even if she has not received income in the year. Her eligibility will be automatically determined when she files her tax return. She could get the GST/HST credit in October 2020 and January and April 2021, for herself.

How do you register your children?

Your child is automatically registered for the GST/HST credit **if**, when they were born, you gave your consent on the provincial or territorial birth registration form **or** if you have applied for the Canada child benefit. If you become primarily responsible for the care and upbringing of a child, you can **register** them for the GST/HST credit and related provincial and territorial programs by using one of the following methods:

- “Apply for child benefits” in My Account at canada.ca/my-cra-account
- sending Form RC66, Canada Child Benefits Application.

Will you turn 19 years of age before April 2021?

Generally, you have to be 19 years of age or older to get the GST/HST credit.

If you are going to turn 19 years of age before April 2021, make sure that you file your 2019 tax return. The CRA will automatically determine your eligibility for the GST/HST credit, and you may start getting it with the first payment after the month of your 19th birthday (see “When will you get your credit?” on page 9).

Example

Amanda will turn 19 years of age on January 5, 2021. If she files a 2019 tax return, she may be eligible for the GST/HST credit issued in April 2021. She will **not** be eligible for the January 2021 credit, since she will **not** be 19 years of age before the first day of January 2021.

For example, GST/HST credit payments calculated on the 2019 tax return will start being issued in July 2020, which is the beginning of the payment period. For more information, see “When will you get your credit?” on page 9.

The following chart illustrates the link between the base year and the payment period.

If the CRA determines that you are eligible for the GST/HST credit based on your 2019 tax return and that you will receive payments, we will send you a GST/HST credit notice in July 2020. It will show how much you will get and what information we used to calculate the amount.

For the payment period from July 2020 to June 2021, we base your credit on both of the following:

- the number of eligible children you have registered for the GST/HST credit
- your adjusted family net income for the 2019 base year

Example

Amir is single with no children. When he files his 2019 tax return, the CRA will automatically determine if he is eligible for the GST/HST credit. If Amir is eligible, we will use the information on his 2019 tax return to determine what amount he will get for the payment period starting in July 2020.

Benefits online calculator

Use our online service to get an estimate of your GST/HST credit, by going to canada.ca/child-family-benefits-calculator.

Calculation charts

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

Are you married or living common-law?

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

Chart 1			
Basic credit	\$296.00	1	
Credit for your spouse or common-law partner	+ \$296.00	2	
Credit for children:			
Number of eligible children _____ x \$155.00 =	+ _____	3	
Add lines 1 to 3	= _____	4	
Do the following calculation only if your adjusted family net income is more than \$38,507.00. Otherwise, enter "0" on line 9.			
Adjusted family net income	_____	5	
	- \$38,507.00	6	
Line 5 minus line 6	= _____	7	
	x 5%	8	
Line 7 multiplied by 5%	= \$ _____	9	
Annual credit: Line 4 minus line 9	= \$ <input style="width: 100px;" type="text"/>	10	

Are you single, separated, divorced, or widowed?

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

Chart 2	
Basic credit	_____ \$296.00 1
Do the following calculation only if your net income is more than \$9,590.00. Otherwise, enter "0" on line 7.	
Net income	_____ 2
	- \$9,590.00 3
Line 2 minus line 3	= _____ 4
	× 2% 5
Line 4 multiplied by 2%	= _____ 6
Enter the amount from line 6 or \$155.00, whichever is less	+ _____ 7
Add lines 1 and 7	= _____ 8
Do the following calculation only if your adjusted net income is more than \$38,507.00. Otherwise, enter "0" on line 13.	
Adjusted net income	_____ 9
	- \$38,507.00 10
Line 9 minus line 10	= _____ 11
	× 5% 12
Line 11 multiplied by 5%	= \$ _____ ▶ - _____ 13
Annual credit: Line 8 minus line 13	= \$ <input type="text"/> 14

Chart 3	
Basic credit	_____ \$296.00 1
Credit for your first child.....	+ _____ \$296.00 2
Credit for your other children:	
Number of eligible children _____ × \$155.00 =	+ _____ 3
Additional credit	+ _____ \$155.00 4
Add lines 1 to 4	= _____ 5
Do the following calculation only if your adjusted family net income is more than \$38,507.00. Otherwise, enter "0" on line 10.	
Adjusted family net income	_____ 6
	- \$38,507.00 7
Line 6 minus line 7	= _____ 8
	× 5% 9
Line 8 multiplied by 5%	= \$ _____ ▶ - _____ 10
Annual credit: Line 5 minus line 10	= \$ <input type="text"/> 11

When will you get your credit?

You will get your annual GST/HST credit, which was calculated using information from your 2019 tax return, in four payments. We will make these payments on **July 3** and **October 5, 2020**, and on **January 5** and **April 1, 2021**.

However, if your GST/HST credit calculated in July 2020 is less than \$50 per quarter, we will pay you for the entire payment period on July 3, 2020.

If you do not receive your payment on the scheduled day, wait 10 working days before calling **1-800-387-1193**.

You can view your GST/HST payment dates and amounts in My Account at canada.ca/my-cra-account or by using the MyBenefits CRA mobile app at canada.ca/cra-mobile-apps.

When do we recalculate your credit?

A change in your situation may cause your GST/HST credit payment to be recalculated based on the effective date of the change. We will send you a GST/HST credit notice of redetermination showing the revised annual credit amount when any of the following situations apply and change the amount of your payment:

- after each reassessment of either your or your spouse's or common-law partner's tax return that affects net income
- after a change in your marital status
- after a change in the number of eligible children in your care
- after the death of a GST/HST credit recipient

For more information, see "When should you contact us?" below.

When should you contact us?

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

Has the number of children in your care changed?

We may need to **recalculate your credit** based on new information when any of the following situations apply:

- your child is born, a child starts to live with you or you share custody of a child (see "Do you have children under 19 years of age?" on page 6)
- a child for whom you are getting benefits no longer lives with you on a full-time basis, stops living with you, becomes a spouse or common-law partner or a parent, or has died. You can tell us by using one of the following methods:
 - My Account at canada.ca/my-cra-account
 - MyBenefits CRA mobile app at canada.ca/cra-mobile-apps
 - calling **1-800-387-1193**

What happens if you were overpaid?

If a recalculation shows you have been overpaid for the GST/HST credit, we will send you a notice to inform you of the amount due. For more information on how to make a payment, go to canada.ca/payments.

We will keep all future GST/HST credit payments or tax refunds until the balance is repaid. We will also apply your GST/HST credit to amounts owing for tax balances or amounts owing to other federal, provincial, or territorial government programs.

Has your marital status changed?

If your marital status changes, let us know by the end of the month following the month in which your status changed. This could affect the amount of your GST/HST credit. You can tell us by using one of the following methods:

- My Account at canada.ca/my-cra-account
- MyBenefits CRA mobile app at canada.ca/cra-mobile-apps
- calling **1-800-387-1193**
- sending Form RC65, Marital Status Change

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

Do **not** tell us of your separation until you have been separated for a period of at least 90 days.

Example

Zachary and Kim separated on October 15, 2020. They have no children. They advised us of their new marital status by sending Form RC65, Marital Status Change, on January 15, 2021. They entered October 15, 2020 as the date their new marital status began. They will both get their own GST/HST credit for the rest of the payment period following the separation date.

Has a GST/HST credit recipient died?

An individual is not eligible to get GST/HST credit payments after they die. We may send out a payment after the date of death if we are not aware of the situation. If this happens, you have to return the payment to us, and let us know the date of the death of the recipient so we can update our records.

Was the deceased recipient married or living common-law?

If the deceased recipient's GST/HST credit included an amount for a spouse or common-law partner, the CRA will automatically determine that spouse or common-law partner's eligibility for the remaining GST/HST credit payments for themselves and for any of their children. If the surviving spouse or common-law partner did not file a tax return, they have to do so to get the credit.

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

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

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

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

Related provincial and territorial programs

The CRA administers the following provincial and territorial 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

Example 1

Brenda, a GST/HST credit recipient, died on July 1, 2020. Brenda's sister Judy called us after she got Brenda's July 2020 payment to find out if the estate is eligible for the credit. Since Brenda was alive on the first day of the month in which we issued the credit, the estate is eligible for the July 2020 credit. However, no more credits will be issued. We told Judy to return the cheque to us so we can reissue it to Brenda's estate.

Example 2

Mark is a divorced GST/HST credit recipient who has no eligible children. He died on February 28, 2020. Mark's mother called to tell us of her son's death and wanted to know if the estate would continue to get Mark's GST/HST credits. The estate is not eligible for GST/HST credits for periods after his death.

Are you moving?

If you move, let us know your new address **immediately**. Otherwise, your payments may stop, even if you use direct deposit and your bank account does not change. You can change your address by using one of the following methods:

- My Account at canada.ca/my-cra-account
- MyBenefits CRA mobile app at canada.ca/cra-mobile-apps
- calling 1-800-387-1193
- sending Form RC325, Address change request

Other changes

Call 1-800-387-1193 to tell us, if:

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

BC climate action tax credit

This credit is a non-taxable amount paid to help low-income individuals and families with the carbon taxes they pay.

The program provides a credit of up to \$174 for an individual, \$174 for a spouse or common-law partner, and \$51 per child under 19 years of age (\$174 for the first child in a single-parent family).

Individuals are also eligible for a one-time enhanced BCCATC payment in July 2020. This one-time enhanced payment is up to \$218 for an individual, \$218 for a spouse or common-law partner and \$64 per child (\$218 for the first child in a single parent family).

For single individuals with no children, the credit is reduced by 2% of their adjusted net income over \$35,748. For families, the credit is reduced by 2% of their adjusted family net income over \$41,706.

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

The BC climate action tax credit is fully funded by the Province of British Columbia.

New Brunswick harmonized sales tax credit

This credit is a non-taxable amount paid to help offset the increase in the sales tax for households with low and modest incomes.

The program provides for a maximum annual amount of \$300 for an individual, \$300 for a spouse or common-law partner, and \$100 per child under 19 years of age (\$300 for the first child in a single parent family). The credit is reduced by 2% of the adjusted family net income over \$35,000.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The New Brunswick harmonized sales tax credit is fully funded by the Province of New Brunswick.

Newfoundland and Labrador income supplement

The Newfoundland and Labrador income supplement (NLIS) is a non-taxable amount paid quarterly to low-income individuals, families, seniors, and persons with disabilities to help reduce the impact of additional tax measures. It is calculated based on your family situation and your adjusted family net income.

The maximum annual payment amount is \$450 if you are a single individual, \$510 if you have a spouse or common-law partner, plus \$200 per child under 19 years of age.

Your NLIS payment may include a Newfoundland and Labrador disability amount (NLDA). The NLDA is an additional benefit designed to help low and modest income persons with disabilities. To be eligible for the NLDA for a quarter an individual must be eligible for the federal GST/HST credit, the NLIS, and the disability tax credit (DTC).

For more information on the DTC, go to canada.ca/disability-tax-credit.

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

This program is fully funded by the province.

Newfoundland and Labrador seniors' benefit

This program provides a non-taxable annual amount of \$1,313 for a single senior (65 years of age or older at any time during 2020) or a married or common-law couple with at least one senior whose adjusted family net income is \$29,402 or less. Eligible seniors will get part of this payment if their adjusted family net income is between \$29,402 and \$40,663.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Newfoundland and Labrador seniors' benefit is fully funded by the province.

Northwest Territories cost of living offset

This credit is a non-taxable amount paid to individuals and families to help offset the cost of the Northwest Territories carbon tax.

The program provides an annual credit of \$156 for an individual, \$156 for a spouse or common-law partner, and \$180 per child under 18 years of age. The credit is not subject to a benefit reduction based on income.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Northwest Territories cost of living offset is fully funded by the Northwest Territories.

Nova Scotia affordable living tax credit

This credit is a non-taxable amount paid to make life more affordable for Nova Scotian households with low and modest incomes. This credit offsets the increase in the HST and provides additional income for these households.

The program provides a maximum annual credit of \$255 for an individual or a couple, and \$60 for each child under 19 years of age. The credit is reduced by 5% of adjusted family net income over \$30,000.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Nova Scotia affordable living tax credit is fully funded by the Province of Nova Scotia.

Ontario sales tax credit

This credit is a non-taxable amount paid to provide relief for Ontario residents with low and modest incomes for the sales tax they pay.

The program provides a maximum annual credit of \$313 for each adult and each child under 19 years of age in a family. If you are a single individual with no children, the credit will be reduced by 4% of your adjusted net income over \$24,115. If you are a single parent, or are married or living common-law, the credit will be reduced by 4% of your adjusted family net income over \$30,143.

This amount is part of the Ontario trillium benefit. You can choose to get the payments monthly, issued on the 10th of each month, or in one payment at the end of the benefit year (in June), if the annual entitlement is over \$360.

If the annual entitlement is \$360 or less, it will be issued in one lump-sum payment in the first payment month (usually in July).

For more information, call 1-877-627-6645. The Ontario sales tax credit is fully funded by the Province of Ontario.

Prince Edward Island sales tax credit

This credit is a non-taxable amount paid to help offset the increase in the sales tax for households with low and modest incomes.

The program provides an annual credit of \$110 for an individual plus, if applicable, \$55 for a spouse, common-law partner, or an eligible dependant. There is also a supplement of 0.5% of adjusted family net income over \$30,000, up to a maximum of \$55. The total of the above is reduced by 2% of adjusted family net income over \$50,000. This amount is combined with the quarterly payments of the federal GST/HST credit.

The Prince Edward Island sales tax credit is fully funded by the Province of Prince Edward Island.

Saskatchewan low-income tax credit

This credit is a non-taxable amount paid to help Saskatchewan residents with low and modest incomes.

The program provides \$346 for an individual, \$346 for a spouse or common-law partner (or for an eligible dependant), and \$136 per child under 19 years of age (maximum of two children), or an annual credit of up to \$964 per family.

The credit starts to be reduced when the adjusted family net income is more than \$32,643. Families with adjusted family net income between \$32,643 and \$67,697 may get part of the credit.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Saskatchewan low-income tax credit is fully funded by the Province of Saskatchewan.

Yukon government carbon price rebate – individuals

This credit is a non-taxable amount paid to individuals and families to help offset the cost of the federal carbon pollution pricing levy.

The program provides an annual credit of \$192 for an individual, \$192 for a spouse or common-law partner, and \$192 per child under 19 years of age.

Individuals living outside of Whitehorse will also receive a remote supplement amount of \$19.20 for an individual, \$19.20 for a spouse or common-law partner, and \$19.20 for each eligible child under 19 years of age.

The credit is not subject to a benefit reduction based on income.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Yukon government carbon price rebate – individuals is fully funded by Yukon.

Digital services for individuals

The CRA's digital services are fast, easy, and secure!

My Account

My Account lets you view your personal income tax and benefit information and manage your tax affairs online. Find out how to register at canada.ca/my-cra-account.

MyCRA mobile web app

The MyCRA mobile web app lets you access and view key portions of your tax information. Access the app at canada.ca/cra-mobile-apps.

Use My Account or MyCRA to:

- view your benefit and credit information
- view your notice of assessment
- change your address, direct deposit information, information about marital status, and information about children in your care
- register to receive email notifications when you have mail to view in My Account and when important changes are made on your account
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return
- make a payment to the CRA online with My Payment or a pre-authorized debit agreement, or create a QR code to pay in person at Canada Post

In addition, you can use My Account to:

- view and print your proof of income statement
- submit documents to the CRA
- submit an audit enquiry
- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account

Receiving your CRA mail online

Sign up for email notifications to get most of your CRA mail, like your notice of assessment, online.

For more information, go to canada.ca/cra-email-notifications.

MyBenefits CRA mobile app

Get your benefit information on the go! Use MyBenefits CRA mobile app throughout the year to:

- view the amounts and dates of your benefit and credit payments, including any provincial or territorial payments
- view the status of your application for child benefits
- change your address, phone number, and marital status
- view the children in your care
- sign up for email notifications to receive an email when there is mail to view online in My Account such as important changes made on your account

For more information, go to canada.ca/cra-mobile-apps.

For more information

What if you need help?

If you need more information after reading this guide, go to canada.ca/gst-hst-credit or call 1-800-387-1193.

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 ways to enrol for direct deposit or more information, go to canada.ca/cra-direct-deposit.

Forms and publications

To get our forms and publications, go to canada.ca/cra-forms or call 1-800-387-1193.

Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to canada.ca/cra-email-lists.

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

If you have a hearing or speech impairment and use a TTY, call 1-800-665-0354.

If you use an operator-assisted relay service, call our regular telephone numbers instead of the TTY number.

Complaints and disputes

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the Taxpayer Bill of Rights.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to canada.ca/cra-contact.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, Service Feedback. For more information and how to file a complaint, go to canada.ca/cra-service-feedback.

If the CRA has still not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

Formal disputes (objections and appeals)

You can file a formal dispute or objection if you think the CRA misinterpreted the facts of your tax situation or applied the tax law incorrectly.

For more information about objections or formal disputes, go to canada.ca/cra-complaints-disputes.

Reprisal complaints

If you have previously submitted a service-related complaint or requested a formal review of a CRA decision and feel that, as a result, you were treated unfairly by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaints.

For more information about complaints and disputes, go to canada.ca/cra-complaints-disputes.