



# Children's Special Allowances

An agency can use this form to **apply for** or to **cancel** payments for the children's special allowances (CSA). A separate form is needed for each child. The agency should fill out this form as soon as possible after a child starts or stops being maintained by the agency to minimize any financial hardship to the child's caregiver. For more information, see page 3.

Agencies can file applications and cancellations electronically. For more information on filing electronically, go to [canada.ca/cra-csa](http://canada.ca/cra-csa) and select "CSA on the Net".

## Step 1 – Agency information

Business number:

Name of agency:

Mailing address (Apt. No. – Street No., Street name, PO Box, RR):

City:

Province or territory:

Postal code:

Telephone number:

Name of agency contact person:

## Step 2 – Child information

Child identification number:

First name:

Last name:

First name alias (if applicable):

Last name alias (if applicable):

Gender:  Female  Male

Date of birth:   
Year      Month      Day

City of birth:

Province or territory of birth (or country if outside Canada):

## Step 3 – Applying for children's special allowances

Enter the date your agency **started** to maintain the child:   
Year      Month      Day

**Previous recipient of CSA or Canada child benefit, if known** (the child's previous caregiver, another agency, or a foster parent)

Social insurance number **or** business number:

Name of previous recipient:

Mailing address (Apt. No. – Street No., Street name, PO Box, RR):

City:

Province or territory:

Postal code:

If the payments are to go directly to a foster parent, fill out Step 5 – Foster parent information on the next page.



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## What are the children's special allowances?

Children's special allowances (CSA) are non-taxable amounts paid monthly to agencies that maintain children under 18 years of age who reside in Canada. A child is considered to be maintained by an agency if, at the end of the month, the child is dependent on it for their care, maintenance, education, training, and advancement to a greater extent than any other agency or individual. This may also apply to a child who is in the care of a foster parent receiving CSA payments at the agency's request.

The monthly amount payable for each child is equal to the maximum monthly amount of the Canada child benefit. The CSA payment may also include the child disability benefit for children who are eligible for the disability tax credit.

We will stop paying the CSA automatically when the child turns 18 years of age.

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## What is an agency?

The term agency applies to:

- federal, provincial, and territorial departments
- agencies appointed by a province or territory for the protection and maintenance of children
- group foster homes
- institutions licensed or otherwise approved by a province or territory to have custody and maintenance of children

If an agency does not have a business number, it must provide proof (original or certified copy) that it is licensed or approved to have the custody or maintenance of children.

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## When will payments start?

We usually make CSA payments to the agency that maintains the child. However, payments may be paid directly to a foster parent at the agency's request. In this situation, fill out Step 5 – Foster parent information.

On approval, CSA payments will start the month after the month that the child starts to be maintained by the agency and all of the eligibility conditions have been met.

We **only** make retroactive payments for a period of up to 11 months preceding the month we receive an application.

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## Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your children's special allowances directly into your account at a financial institution in Canada. To sign up for direct deposit or update your banking information, you must attach a filled out Form RC113, Direct Deposit Request for Children's Special Allowances.

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## For more information

For more information, go to [canada.ca/cra-csa](https://canada.ca/cra-csa) or call 1-833-378-8272.

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