



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

Fill out this form to apply for the GST/HST credit, including related provincial and territorial programs, and the Canada Carbon Rebate (formerly known as the climate action incentive payment) for the year in which you became a resident of Canada, and to register your children.

For more information, read "General information" on pages 5 and 6.

### Step 1 – Your information

Social insurance number (SIN):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

If you do not have a SIN, read "You need a social insurance number" on page 5.

First name:

Last name:

Date of birth:

Year				Month				Day									

Your language of correspondence:

☐ English ☐ Français

Phone numbers:

Home:  Work:  Ext:  Cell:

### Step 2 – Your address

#### Mailing address

Apt. No. – Street No., Street name, PO Box, RR:

City:

Province or territory:

Postal code

Have you moved from a different province or territory within the last 12 months?

☐ Yes ☐ No

If **yes**, enter the previous province or territory and the date you moved:

Date: 

Year				Month				Day									

#### Home address

☐ Same as mailing address

Apt. No. – Street No., Street name, RR:

City:

Province or territory:

Postal code

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

☐ **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 continuous months. This includes any period you were separated for less than 90 days because of a breakdown in your 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

☐ **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, 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, or health problems.

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 and the Canada Carbon Rebate for your spouse or common-law partner if the eligibility criteria are not met.

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

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

☐ **Single** – you are single and none of the above apply.

**Enter the date** the selected status began  
(leave it blank if you have always been single):

A horizontal timeline with vertical tick marks. The first four ticks are labeled 'Year', the next four are labeled 'Month', and the last four are labeled '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

If you selected **married** or **living common-law**, enter your spouse or common-law partner's information:

Social insurance number (SIN):

If your spouse or common-law partner does not have a SIN, read "You need a social insurance number" on page 5.

First name:

---

Last name:

---

Date of birth:

A horizontal timeline with vertical tick marks. The first four ticks are labeled 'Year', the next four are labeled 'Month', and the last four are labeled 'Day'.

If your spouse or common-law partner's address is different from yours, enter it here; otherwise, their address will be updated to match the address indicated in Step 2.

---

---

---

---

## Step 4 – Your residency status

For more information, read "Who is considered a resident of Canada" on page 6.

## A – Newcomer to Canada

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

**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. ....

Year Month Day

Year Month Day

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 5 – Information about the child(ren)****Shared custody**

This normally happens after a separation or a divorce. The CRA considers you to be in a shared-custody situation if the child lives 40% to 60% of the time with you and the rest of the time with another individual at a different address.

For more information on shared custody, consult [Booklet T4114, Canada Child Benefit](#), under "If you share custody of a child."

Do **not** give information about a child if you have already given their information (for example, on Form RC66 or a previously submitted Form RC151), unless the child left your care and has now returned, or the percentage of time the child is in your care has changed.

**Child 1 – Information**

First name: \_\_\_\_\_

Last name: \_\_\_\_\_

Gender:

☐ Female ☐ Male

Date of birth:

Year	Month	Day
------	-------	-----

City of birth: \_\_\_\_\_

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

Does the child live with you more than 60% of the time?

☐ Yes ☐ No

If **yes**, enter the date the child started living with you more than 60% of the time. If the child has lived with you since birth, tick the box:

Year	Month	Day
------	-------	-----

or ☐ Since birth

If **no**, select the box that represents the percentage of time the child lives with you (select only one box):

☐ 40% to 60% of the time, and the child lives the rest of the time with another individual at a different address (for example, the child lives with you one week and with the other individual one week, or with you 4 days a week and with the other individual 3 days a week)

If you select this box, the CRA considers you to be in a shared custody situation for this child. Enter the date the child started living with you 40% to 60% of the time:

Year	Month	Day
------	-------	-----

☐ Less than 40% of the time (for example, the child lives with you every second weekend)

If you select this box, the CRA does not consider you to be eligible for the child and family benefits for this child.

**Child 2 – Information**

First name:

---

Last name:

---

Gender:

☐ Female ☐ Male

Date of birth:

Year				Month		Day			

City of birth:

---

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

---

Does the child live with you more than 60% of the time?

☐ Yes ☐ NoIf **yes**, enter the date the child started living with you more than 60% of the time. If the child has lived with you since birth, tick the box:

Year				Month		Day			

or ☐ Since birth
If **no**, select the box that represents the percentage of time the child lives with you (select only one box):☐ 40% to 60% of the time, and the child lives the rest of the time with another individual at a different address (for example, the child lives with you one week and with the other individual one week, or with you 4 days a week and with the other individual 3 days a week)

If you select this box, the CRA considers you to be in a shared custody situation for this child. Enter the date the child started living with you 40% to 60% of the time:

Year				Month		Day			

☐ Less than 40% of the time (for example, the child lives with you every second weekend)

If you select this box, the CRA does not consider you to be eligible for the child and family benefits for this child.

You must provide proof of birth if the CRA has not paid benefits to anyone for the child or children for whom you are completing this form. For more information on proof of birth, go to [canada.ca/child-benefits-supporting-documents](https://canada.ca/child-benefits-supporting-documents).If you are applying for more than two children, you can use [Form RC66-1, Additional Children](#). You can also attach a separate sheet of paper with the information asked above.**Step 6 – 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](https://bankofcanada.ca/rates/exchange).

Enter "0" if you had no income.

**Note**If you are an individual who is registered or entitled to be registered under 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](https://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****Your spouse or  
common-law partner**

Enter the income earned from January 1 of the year you entered above to the date you each became a resident. .... \$ \_\_\_\_\_ \$ \_\_\_\_\_

## Step 6 – Your income (continued)

### 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 2024, you would enter "2023."

**You**

**Your spouse or  
common-law partner**

Enter the income earned one year before you each became a resident  
of Canada . . . . . \$

\$

\$

**Note**

If your spouse or common-law partner is a non-resident, do not provide their income.

### 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, 2024, you would enter "2022."

**You**

**Your spouse or  
common-law partner**

Enter the income earned two years before you each became a resident  
of Canada . . . . . \$

\$

\$

**Note**

If your spouse or common-law partner is a non-resident, do not provide their income.

## Step 7 – 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 or common-law  
partner's signature**

Date:

Year Month Day

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in 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 Information about Programs and Information Holdings at [canada.ca/cra-information-about-programs](https://canada.ca/cra-information-about-programs).

## General information

### 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.

#### Eligibility criteria for the GST/HST credit

You are eligible for this credit if you are a **resident of Canada** for income tax purposes at the end of the month before and at the beginning of the month in which the Canada Revenue Agency (CRA) makes a payment. In the month before the CRA makes a quarterly payment, you must be at least 19 years old. If you are under 19 years old, you must meet at least **one** of the following conditions during the same period:

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

#### Who is considered 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 the CRA 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. The CRA will give you an opinion about your residency status.

#### You need 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

If 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 the CRA makes a payment. Fill out the section "Information about your spouse or common-law partner" on the first page of the application form. If your spouse or common-law partner is a non-resident, you may still be eligible for the GST/HST credit, but the CRA will calculate the amount of the credit as if you were single.

If you have a spouse or common-law partner who is also a resident of Canada, 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.

How the GST/HST credit is calculated

The CRA bases 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.

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

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 and territorial programs

The Canada Revenue Agency 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
- Saskatchewan low-income tax credit
- Yukon government carbon price rebate – individuals

You don't need to apply to a province or territory to get payments for these programs. If you are eligible and have applied for the GST/HST credit, your provincial or territorial 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).

Canada Carbon Rebate

The Canada Carbon Rebate (CCR) (formerly known as the climate action incentive payment) is a tax-free amount paid to help individuals and families offset the cost of the federal carbon pollution pricing. The quarterly CCR is available to eligible residents of Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick, Newfoundland and Labrador, Nova Scotia, and Prince Edward Island. The CCR consists of a basic amount and a supplement for residents of small and rural communities.

Eligibility criteria for the CCR

To be eligible, you must be both a **resident of Canada** for income tax purposes and reside in a relevant province at the end of the month before and at the beginning of the month in which the Canada Revenue Agency (CRA) makes a payment. In the month before the CRA makes a quarterly payment, you must also be at least 19 years old. If you are under 19 years old, you must meet at least **one** of the following conditions during the same period:

- You have (or previously had) a spouse or common-law partner.
- You are (or previously were) a parent and live (or previously lived) with your child.

To continue receiving the quarterly payments for the CCR, you and your spouse or common-law partner, if you have one, must file an income tax and benefit return for the year you immigrated to Canada and for each following year. The payment will be paid to the spouse or common-law partner whose tax return is filed first. No matter which one of you receives the payment, the amount will be the same.

To be eligible for the rural supplement, you must reside outside of a census metropolitan area (CMA). For the 2023 and 2024 taxation years, after Royal Assent is received, the relevant census will remain the 2016 Census. If you live in a rural area, write down your request to get the rural supplement on a separate sheet of paper and include it with this form. You must also tick the corresponding box on page 2 of your tax return. For more information, go to [canada.ca/canada-carbon-rebate](https://canada.ca/canada-carbon-rebate) and select the link under "Do you need to apply for the CCR."

Note

Residents of Prince Edward Island do not need to apply for the rural supplement, as all residents are eligible.

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

When you should contact the CRA

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

- You move (if the CRA does not have your new address, **your payments may stop**, whether you get them by direct deposit or by cheque).

Note

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

- You get your payments by direct deposit and your banking information changes.
- A child is born or starts living with you.
- Your marital status changes.

Note

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

Call **1-800-387-1193** to tell the CRA 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 or CCR recipient has died.

Direct deposit

Direct deposit is a fast, convenient, and secure way to receive 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) or contact your financial institution.

Where to 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

For more information on the GST/HST credit, go to [canada.ca/gst-hst-credit](https://canada.ca/gst-hst-credit), read [Guide RC4210, GST/HST Credit](#), or call **1-800-387-1193**.

For more information on the CCR, go to [canada.ca/caipayment](https://canada.ca/caipayment), read [Guide RC4215, Canada Carbon Rebate](#), or call **1-800-387-1193**.

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

To get the CRA's forms and publications, go to [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications) or call **1-855-330-3305**.