



# GST/HST Credit and Climate Action Incentive Payment 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 climate action incentive payment, 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 years of age, use [My Account](#) or [Form RC66, Canada Child Benefits Application](#).

For more information, see "General information" on pages 3 and 4.

## 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 |  |  |
| 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                                                        |  |  |

**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). Each marital status is defined 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 |  |  | If your spouse 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. |  |  |                         |  |  |
| Date of birth      |  |  |                                                                                                                                                                           |  |  |                         |  |  |

## Step 3 – Your residency status

For more information, see "Who is considered a resident of Canada" on page 3.

### A – Newcomer to Canada

|                                                                                             |                    |                                          |
|---------------------------------------------------------------------------------------------|--------------------|------------------------------------------|
|                                                                                             | <b>You</b>         | <b>Your spouse or common-law partner</b> |
| 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

|                                                                                                                                                             |                    |                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------------------------|
|                                                                                                                                                             | <b>You</b>         | <b>Your spouse or common-law partner</b> |
| 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 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 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](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<br>common-law partner |
|-------------------------------------------------------------------------------------------------------------------|----------|--------------------------------------|
| Enter the income earned from January 1 of the year you entered above 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 2023, you would enter "2022."

|                                                                                    | You      | Your spouse or<br>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, 2023, you would enter "2021."

|                                                                                     | You      | Your spouse or<br>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 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](http://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 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 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 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.

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

The CRA will send you a GST/HST credit notice telling you how much you will get and how 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).

## Climate action incentive payment

The climate action incentive payment (CAIP) is a tax-free amount paid to help individuals and families offset the cost of the federal pollution pricing. The quarterly CAIP is available to eligible residents of Alberta, Saskatchewan, Manitoba, and Ontario. Residents of New Brunswick, Newfoundland and Labrador, Nova Scotia, and Prince Edward Island are eligible for payments beginning July 1, 2023 because the federal fuel charge will only apply to these provinces as of that date. The CAIP consists of a basic amount and a 10% supplement for residents of small and rural communities.

The first CAIP for New Brunswick residents will be issued in October 2023. This payment will be a double payment, which will include both the July and October 2023 payments. The January 2024 payment will be a single quarterly payment.

## Eligibility criteria for the CAIP

To be eligible for the CAIP, you must be a **resident of Canada** for income tax purposes and reside in a relevant province at the beginning of the month in which the 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 get the quarterly payments for the next payment period, you and your spouse or common-law partner, if you have one, must file an income tax and benefit return. 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.

You have to file an income tax and benefit return every year to continue receiving the CAIP.

To be eligible for the rural supplement, you must reside outside of a census metropolitan area (CMA). 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/caipayment](https://canada.ca/caipayment) and select the link under "Do you need to apply for the CAIP."

### Notes

Residents of Prince Edward Island do not need to apply for the 10% rural supplement, as all residents are eligible.

For residents of New Brunswick, the eligibility for the 10% rural supplement will be confirmed when they file their 2023 income tax and benefit return with retroactive payments issued next year.

To get an estimate of your CAIP, 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 CAIP 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<br>Post Office Box 14005, Station Main<br>Winnipeg MB R3C 0E3 |
| New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, or Prince Edward Island     | Sudbury Tax Centre<br>Post Office Box 20000, Station A<br>Sudbury ON P3A 5C1      |
| Québec                                                                                      | Jonquière Tax Centre<br>2251 René-Lévesque Boulevard<br>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), see [Guide RC4210, GST/HST Credit](#), or call **1-800-387-1193**.

For more information on the CAIP, go to [canada.ca/caipayment](https://canada.ca/caipayment), see [Guide RC4215, Climate Action Incentive Payment](#), 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 see [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**.