



Benefits, Credits, Services

Overview of CRA's outreach resources

Outline

- Importance of tax filing
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 - GST/HST credit
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Importance of tax filing

The Canadian tax system is a self-assessment system. This means that individuals voluntarily complete an income tax return to report their annual income.

The income tax and benefit return is used to:

- ✓ report income
- ✓ claim deductions and credits
- ✓ calculate your tax obligations for the year
- ✓ continue receiving credits and/or benefits

You must send your income tax and benefit return to the CRA by April 30th.

File your return each year to ensure you continue to receive your benefits and credits, even if you did not receive income in the year.

Canada child benefit (CCB)

Eligibility

- To be eligible for the CCB, you must meet all of the following conditions:
 - you live with the child, and the child is under 18 years of age;
 - you are primarily responsible for the care and upbringing of the child; and
 - you are a resident of Canada for tax purposes
- Applying for CCB also registers child for any related provincial credits

Canada child benefit (CCB)

Application

- You can apply for the CCB in one of the following ways:
 - Automated Benefits Application
 - My Account at www.canada.ca/my-cra-account
 - Form RC66, Canada Child Benefits Application
 - Regardless of the option you choose to apply, you must file an income tax and benefit return every year to receive your payments
- Apply for the CCB as soon as possible after:
 - your child is born
 - a child starts to live with you
 - you or your spouse or common-law partner meet the eligibility conditions
- You should apply even if you share custody of your child or your child is living with you temporarily

GST/HST credit

Eligibility

- You may be eligible for this credit if, you are a resident of Canada and at least one of the following applies:
 - you are 19 years of age or older
 - 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
- The CRA calculates your GST/HST credit based on:
 - the number of children you have registered with the CRA for benefits and credits; and
 - your family net income

GST/HST credit

Application

- You don't have to apply. When you file your income tax and benefit return, the CRA will issue payments if they determine you are eligible for it.
- It is paid four times a year, around the 5th of July, October, January, and April
- Provincial programs
 - NL income supplement
 - NL senior's benefit


Disability tax credit

Eligibility

- The disability tax credit (DTC) is a non-refundable tax credit that can reduce the amount of income tax a person with a disability and their supporting persons may have to pay
- To be eligible, you must meet the following three criteria:
 - You must have a severe impairment in physical or mental functions
 - The impairment must be prolonged – meaning, it must have lasted, or is expected to last, for a continuous period of at least 12 months.
 - You must be markedly restricted at least 90% of the time.
- Child disability benefit
- Note: Being eligible for this credit also opens the door to many other programs

Disability tax credit Application

- Form T2201
- Fill out Part A with your basic personal information
- Ask your medical practitioner to fill out Part B of the form
- Mail the filled out and signed form to the CRA
- It is very important to keep in mind that the eligibility for the credit is based on the information provided by the medical practitioner and not the medical condition (diagnosis) itself


 Canada Revenue Agency / Agence du revenu du Canada

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 Protected B
 when completed

Disability Tax Credit Certificate

Use this form to apply for the disability tax credit (DTC). Being eligible for this credit may reduce your income tax and open the door to other programs. For more information, go to www.cra.gc.ca/dtc.

Step 1: Complete **only** the sections of Part A that apply to you. Remember to sign this form.
Step 2: Ask a medical practitioner to complete and certify Part B.
Step 3: Send us the completed and signed form.

For more information, see the General information on page 6. For definitions, examples of impairments that may qualify for the DTC, and a self-assessment questionnaire, see [Guide RC4064, Disability-Related Information](#).

Part A – To be completed by the person with the disability

Section 1 – Information about the person with the disability

First name and initial _____ Last name _____ Female Male

Mailing address (Apt No – Street No Street name, PO Box, RR) _____ Social insurance number _____

City _____ Province or territory _____ Postal code _____ Date of birth: _____ Year _____ Month _____ Day _____

Section 2 – Information about the person claiming the disability amount (if different from above)

First name and initial _____ Last name _____ Social insurance number _____

The person with the disability is: my spouse/common-law partner my dependant (specify): _____

Answer the following questions for **all** of the years that you are claiming the disability amount for the person with the disability.

1. Does the person with the disability live with you? Yes No
 If **yes**, for which year(s)? _____

2. If you answered **no** to Question 1, does the person with the disability depend on you for regular and consistent support for one or more of the basic necessities of life such as food, shelter, or clothing? Yes No
 If **yes**, for which year(s)? _____

Give details about the regular and consistent support you provide for food, shelter or clothing to the person with the disability (if you need more space, attach a separate sheet of paper). We may ask you to provide receipts or other documents to support your request for the transfer of the disability amount.

Section 3 – Adjust your income tax and benefit return

In most cases, the Canada Revenue Agency (CRA) can adjust your income tax returns for all applicable years to include the disability amount for **yourself** or your **dependant under the age of 18**. For more information, see [Guide RC4064, Disability-Related Information](#).

Yes, I want the CRA to adjust my returns, if possible. No, I do not want an adjustment.

Section 4 – Authorization

As the **person with the disability** or their **legal representative**, I authorize the medical practitioner having relevant clinical records to provide or discuss the information contained in those records or on this certificate with the CRA for the purpose of determining eligibility for the disability tax credit or other related programs.

Sign here: _____ Telephone _____ Year _____ Month _____ Day _____

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audits, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial 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 the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/agency/infocentre-eng.html, Personal Information Bank CRA PPU 216.

T2201 (E) (15)
(Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca/formulaires ou en composant le 1-800-959-7383.)

Canada

Working income tax benefit

- ✓ If you work but have a low income, you may be able to claim the working income tax benefit.
- ✓ Fill out Schedule 6 to see if you are eligible and to calculate how much you could get. Claim the WITB amount on line 453 of your tax return.
- ✓ If you are also eligible for the disability tax credit, you may get a disability supplement.
- ✓ Apply for advance payments of the working income tax benefit to get payments four times a year.

Online services

- My Account
- Online mail
- Mobile apps
- Netfile
- Account alerts
- Represent a client
- Electronic payments

Community Volunteer Income Tax Program

CVITP volunteers prepare income tax and benefit returns for those who are eligible, for free!

The program can help a person with:

- A simple tax situation and a modest income

Suggested family income	
Marital Status	Family income
Individual	\$30,000
Couple	\$40,000
Individual with a dependant	\$35,000

- interest income less \$1000

Lend a hand, need a hand

The CRA provides participating community organization and their volunteers with:

- ✓ training
- ✓ free income tax preparation software
- ✓ access to a toll-free dedicated telephone line
- ✓ surplus computers (when available)
- ✓ promotional products and services

To become a participating community organization, register online at **Canada.ca/taxes-volunteer**

Protecting yourself

- Know how to recognize a scam
- Know how to protect yourself from identity theft
- Have you been a victim?
- Canada.ca/taxes-fraud-prevention



When should you contact CRA

- ✓ your marital status changes
- ✓ your address changes
- ✓ you want to start, change, or stop direct deposit
- ✓ a death has occurred
- ✓ the number of children in your care changes
- ✓ you start or stop sharing a child's custody with another individual
- ✓ you or your spouse or common-law partner's residency status has changed
- ✓ your notice shows outdated information

Contact us & Referrals

CRA phone numbers

Individual enquiries (and to get forms)	1-800-959-8281
Benefit enquiries	1-800-387-1193
Business and self-employed individuals	1-800-959-5525
TTY	1-800-665-0354
TIPS (tax information phone service)	1-800-267-6999
Telerefund	1-800-959-1956

Referrals

CPP/OAS	1-800-277-9914 (TTY:1-800-255-4786)
Employment Insurance/SIN	1-800-206-7218 (TTY:1-800-529-3742)
General information	1-800-O-Canada (1-800-622-6232)

For more information

CRA web addresses and phone numbers

Tax information	Canada.ca/tax
Child and family benefits calculator	canada.ca/child-family-benefits-calculator
Child and family benefits	canada.ca/child-family-benefits
Disability tax credit	canada.ca/disability-credits-deductions
Working income tax benefit	Canada.ca/working-income-tax-benefit
CVITP	canada.ca/taxes-volunteer
My Account	Canada.ca/my-cra-account
E-services	Canada.ca/cra-electronic-services
Video gallery	Canada.ca/cra-video-gallery
CRA forms and publications	Canada.ca/get-cra-forms

Questions

