- AL	Canada Revenue
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Agence du revenu du Canada

# **MARITAL STATUS CHANGE**

Use this form to tell us of a change in your marital status. In some situations, you may be eligible for additional Canada Child Tax Benefit (CCTB) and/or goods and services tax/harmonized sales tax (GST/HST) credit payments. See the back of this form for more information.

You should tell us as soon as possible after your marital status has changed. However, do not notify us of your separation until you have been separated for more than 90 consecutive days.

Do not use this area	

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## Canada Child Tax Benefit (CCTB)

For information about the CCTB or to get Pamphlet T4114. Canada Child Benefits, visit our Web site at www.cra.gc.ca/benefits. You can also get this pamphlet by calling 1-800-959-2221, or get information by calling 1-800-387-1193.

#### Are you now married or living common-law?

We will recalculate your benefit based on the number of children under 18 years of age you have in your care, your province or territory of residence, and your family net income.

Note: When we receive notification of your change in marital status, we will recalculate your CCTB taking into consideration your new marital status and your new family net income. We compare the recalculated amount of your CCTB with the original amount to determine which is more beneficial to you. You will receive your payments based on the more beneficial calculation for the remainder of that benefit year. For examples, see Pamphlet T4114, Canada Child Benefits.

If you or your new spouse or common-law partner have children who are residing with you, we will move all the children to the female parent's account. However, if the male parent is primarily responsible, see Pamphlet T4114, Canada Child Benefits. If you are with a person of the same sex, one of you will receive the CCTB for all the children.

To continue receiving the CCTB, you and your spouse or common-law partner have to file your own tax returns every year. even if you have no income to report.

## Marital status definitions -

#### Common-law partner

This applies to a person who is **not your spouse**, with whom you are living in a conjugal relationship, and to whom at least one of the following situations applies. He or she:

- a) has been living with you in a conjugal relationship for at least 12 continuous months;
- b) is the parent of your child by birth or adoption; or
- c) has 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.

In addition, an individual immediately becomes your common-law partner if you previously lived together in a conjugal relationship for at least 12 continuous months and you have resumed living together in such a relationship. Under proposed changes, this condition will no longer exist. The effect of this proposed change is that a person (other than a person described in b) or c) above) will be your common-law partner only after your current relationship with that person has lasted at least 12 continuous months. This proposed change will apply to 2001 and later years.

#### Are you now separated, widowed, or divorced?

We will recalculate your benefit based on the number of children under 18 years of age you have in your care, your province or territory of residence, and your net income.

If a child for whom you were receiving benefits is no longer in your care, stops living with you, or has passed away, call 1-800-387-1193 to let us know.

# Goods and services tax/harmonized sales tax (GST/HST) credit

For information about the GST/HST credit or to get Pamphlet RC4210, GST/HST Credit, visit our Web site at www.cra.gc.ca/benefits. You can also get this pamphlet by calling 1-800-959-2221, or get information by calling 1-800-959-1953.

## Are you now married or living common-law?

You or your spouse or common-law partner will now get the credit for both of you. We will recalculate the next GST/HST credit payment based on your family net income.

## Are you now separated, widowed, or divorced?

If you did not apply for the GST/HST credit on your last tax return, you can apply now by calling us at 1-800-959-1953, or by including a letter with this form.

When applicable, we will recalculate your credit and send you a GST/HST credit notice showing your revised calculation.

Reference to "12 continuous months" in this definition includes any period that you were separated for less than 90 days because of a breakdown in the relationship.

#### Separated

You are separated when you start living separate and apart from your spouse or common-law partner because of a breakdown in the relationship and this separation lasts for at least 90 days during which time you have not reconciled.

Note: Once you have been separated for 90 days (due to a breakdown in the relationship), the effective day of your separated status is the day you started living separate and apart.

#### Spouse

This applies only to a person to whom you are legally married.

## Tax centre addresses -

#### Send this form to one of the addresses below:

Jonquière Tax Centre PO Box 1900 Stn LCD Jonquière QC G7S 5J1

Shawinigan-Sud Tax Centre PO Box 3000 Stn Main Shawinigan-Sud QC G9N 7S6

Surrey Tax Centre

St. John's Tax Centre PO Box 12071 Stn A St. John's NL A1B 3Z1

Winnipeg Tax Centre

Sudbury Tax Centre PO Box 20000 Stn A Sudbury ON P3A 5C1

Summerside Tax Centre 102-275 Pope Road 9755 King George Highway PO Box 14005 Stn Main Summerside PE C1N 5Z7 Surrey BC V3T 5E1 Winnipeg MB R3C 0E3