



Canada Revenue
Agency

Agence du revenu
du Canada

Canada Child Benefits

Including related federal, provincial,
and territorial programs

For the period from July 2014 to June 2015

Is this booklet for you?

This booklet explains who is eligible for the Canada child tax benefit and the universal child care benefit, how you apply for them, when you get them, and how we calculate them for the benefit year July 2014 to June 2015.

This booklet also provides details about related provincial and territorial child benefit and credit programs administered by the Canada Revenue Agency (CRA).

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This booklet contains proposed changes to law that were current at the time of publication. For any updates to this information, go to **www.cra.gc.ca/benefits**.

La version française de ce livret est intitulée *Prestations canadiennes pour enfants*.

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Definitions

Adjusted family net income – is your **family net income** (defined below) **minus** any universal child care benefit (UCCB) and registered disability savings plan (RDSP) income received **plus** any UCCB and RDSP amounts repaid.

Common-law partner – this applies to a person who is **not your spouse** (defined on the next page), 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, and this current relationship has lasted at least 12 continuous months;

Note

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

- 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.

Family net income – is your net income (line 236 of your income tax and benefit return) added to the net income of your spouse or common-law partner, if you have one. Family net income does not include your child's net income.

If you or your spouse or common-law partner were non-residents of Canada for part or all of the year, family net income includes your or your spouse's or common-law partner's income from all sources, both inside and outside Canada, for any part of the year either of you were not residents of Canada.

Primarily responsible for the care and upbringing of a child – means that you are responsible for such things as supervising the child's daily activities and needs, making sure the child's medical needs are met, and arranging for child care when necessary. If there is a female parent who lives with the child, we usually consider her to be this person.

Note

You may not be considered primarily responsible for the care and upbringing of a child if the child is legally, physically or financially maintained by a child welfare agency. For more information, follow the "Children's Special Allowances (CSA)" link at www.cra.gc.ca/benefits and select "CSA fact sheet" or call 1-800-387-1193.

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 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 separated status is the date you started living separate and apart.

Spouse – this applies only to a person to whom you are legally married.

Canada child tax benefit

The Canada child tax benefit (CCTB) is a **non-taxable** amount paid monthly to help eligible families with the cost of raising children under 18 years of age. The CCTB may include the national child benefit supplement (see page 11) and the child disability benefit (see page 12).

Are you eligible?

To get the CCTB, you must meet **all** of the following conditions:

1. You must live with the child, and the child must be under 18 years of age.
2. You must be the person primarily responsible for the care and upbringing of the child (defined on the previous page).

Note

If a child does not live with you all the time, see “Do you share custody of a child?” on page 7.

3. You must be a resident of Canada for tax purposes. We consider you to be a resident of Canada when you establish sufficient residential ties in Canada. For more information, see Income Tax Folio S5-F1-C1, *Determining an Individual’s Residence Status*.
4. You **or** your spouse or common-law partner must be:
 - a Canadian citizen;
 - a permanent resident (as defined in the *Immigration and Refugee Protection Act*);
 - a protected person (as defined in the *Immigration and Refugee Protection Act*); or
 - a temporary resident (as defined in the *Immigration and Refugee Protection Act*) who has lived in Canada throughout the previous 18 months, and who has a valid permit in the 19th month other than one that states “does not confer status” or “does not confer temporary resident status.” If this is your situation, do **not** apply before the 19th month.

Note

We pay children’s special allowances for children under 18 years of age who are being maintained by a government department, agency, or institution. You **cannot** get the CCTB for a child for any month in which children’s special allowances are payable for that child.

Should you apply?

The person who is primarily responsible for the care and upbringing of the child (defined on page 4) should apply for the CCTB. For CCTB purposes, when both a male and a female parent live in the same home as the child, the **female parent is usually considered to be primarily responsible** for the child and should apply. However, if the male parent is primarily responsible, he can apply. He must attach to Form RC66, *Canada Child Benefits Application*, a signed note from the female parent that states he is primarily responsible for all of the children in the household.

You should apply even if:

- your child only lives with you part of the time (see “Do you share custody of a child?” on the next page);
- your current adjusted family net income is too high. We recalculate your entitlement every July based on your adjusted family net income for the previous year; or
- your child is living with you for a determined temporary period of time, for example over the summer holidays:
 - A **temporary change in care** must be for more than 14 days and has to include the first day of any month and the last day of the previous month.
 - A **temporary shared custody** situation must be for a period of at least two consecutive months and the child has to live with each individual on a more or less equal basis.

When should you apply?

You should apply for the CCTB as soon as possible after:

- your child is born;
- a child starts to live with you;
- you share custody; or
- you or your spouse or common-law partner meet the eligibility conditions under “Are you eligible?” on the previous page.

You should not delay applying. Your application is considered late if it includes a period that started more than 11 months ago. If your application is late, you may not get payments for the entire period requested.

If your application is late, you must attach clear photocopies (including both sides of all pages) of the following documents for the entire period:

- proof of citizenship status (for example, a Canadian birth certificate) or immigration status in Canada for you and your spouse or common-law partner, if you have one;
- proof that you resided in Canada, such as a lease agreement, rent receipts, utility bills or bank statements;

- proof of birth for each child; and
- proof that you were the person who is primarily responsible for the care and upbringing of the child(ren) (defined on page 4).

For more information, see “How do you apply?” below.

Do you share custody of a child?

You share custody of a child if the child lives with two different individuals in separate residences on a more or less equal basis. For example:

- the child lives with one parent four days a week and the other parent three days a week;
- the child lives with one parent one week and the other parent the following week; or
- any other regular cycle of alternation.

In these cases, both individuals may be considered primarily responsible for the child’s care and upbringing when the child lives with them. Each individual will get 50% of the payment he or she would have received if the child lived with him or her all of the time.

If you have just entered into a shared custody situation for your child(ren), you have to apply for the CCTB (see “How do you apply?” below). If you already get the CCTB, you have to tell us by using online service “Apply for child benefits” at www.cra.gc.ca/myaccount, by sending us a completed Form RC66, *Canada Child Benefits Application* indicating shared custody, by calling **1-800-387-1193**, or by sending us a letter explaining the shared custody situation. Your payments will be recalculated accordingly.

For more information, go to www.cra.gc.ca/cctb or call **1-800-387-1193**.

How do you apply?

You can apply for the CCTB by using online service “Apply for child benefits” at www.cra.gc.ca/myaccount or by sending us a completed Form RC66, *Canada Child Benefits Application*.

If you are the mother of a newborn and you live in a province or a territory that offers the Automated Benefits Application service, you can use that service to apply for all your child benefits. For more information, see “Automated Benefits Application” on the next page.

You must also complete and attach to your application Schedule RC66SCH, *Status in Canada/Statement of Income*, if you or your spouse or common-law partner:

- became a new resident **or** returned as a resident of Canada in the last two years;
- became a Canadian citizen in the last 12 months; or

- are, as defined in the *Immigration and Refugee Protection Act*, a permanent resident, protected person (refugee), or temporary resident who has lived in Canada for the previous 18 months.

If you **and** your spouse or common-law partner were residents of Canada for any part of 2013 you must **both** file a 2013 income tax and benefit return before we can calculate your benefit.

To continue getting the CCTB, you **both** have to file your own income tax and benefit returns for every year that you are residents of Canada, even if you have not received income in the year. If your spouse or common-law partner is a non-resident of Canada during any part of the year, you will have to complete Form CTB9, *Canada Child Tax Benefit – Statement of Income*, for each year or part of a year that he or she is a non-resident of Canada. If your **spouse immigrates** to Canada, he or she will have to send us the following information in writing:

- social insurance number (SIN);
- date of birth;
- address;
- immigration date; and
- statement of income.

You need to provide proof of birth for the child if we have not previously paid benefits to anyone for this child and either of the following applies:

- the child was born outside Canada; **or**
- the child was born in Canada **and** is one year of age or older.

Once we receive your application, we may ask you to provide supporting documents to prove that you are primarily responsible for the care and upbringing of the child, such as:

- a signed statement from a nursery or school authority confirming the child’s home address and guardian on record;
- a signed statement from a person in a position of authority (such as a lawyer or a social worker);
- a registration form or a receipt from an activity or club the child was enrolled in for the period you indicated; or
- a court order, decree or separation agreement.

You do not have to provide these documents with your application; however, if you choose to do so, we may still contact you if we need more information.

Automated Benefits Application

The Automated Benefits Application (ABA) service is a quick, easy and secure way to apply for all your child benefits.

If you are the **mother of a newborn** and you live in a **province or territory that offers the ABA service**, all you need to do is:

- complete and sign your child's birth registration form issued by your province or territory;
- give your consent to the vital statistics office to share your information with us; and
- provide your social insurance number (see below).

To determine if your province or territory is offering the ABA service or to get more information, go to **www.cra.gc.ca/aba**.

If you choose to use this service to apply for your child benefits, do **not** re-apply using our online service or Form RC66. Re-applying may result in a delay in getting your payments.

Social insurance number

You need a social insurance number (SIN) to apply for the CCTB. For more information or to get an application for a SIN, visit **www.servicecanada.gc.ca** or call **1-800-206-7218**. To find the address of the Service Canada centre nearest you, call **1-800-622-6232**.

If Service Canada will not give you a SIN, you can still apply for the CCTB if you meet all of the conditions listed under "Are you eligible?" on page 5. Attach a note to your Form RC66, *Canada Child Benefits Application*, explaining why you cannot get a SIN and include a photocopy of **one** of the following documents:

- a passport;
- a driver's license;
- a visitor record or a study permit;
- a temporary resident permit; or
- any document issued by Citizenship and Immigration Canada.

What happens after you apply?

If your application is not complete, we will ask for the missing information. **This will delay the processing of your application.**

After we process your application, we will send you a CCTB notice. It will tell you how much you will get and what information we used to calculate the amount. To find out how long it will take to process your application, see "Service standards" on page 22.

We may review your situation at a later date to confirm that the information you gave us has not changed.

Note

Keep your CCTB notice in case you need to refer to it when you contact us. You may also have to provide information from your notice to other federal, provincial or territorial government departments.

How do we calculate your benefit?

The CCTB consists of a basic benefit (see the next page), a national child benefit supplement (see next page) and a child disability benefit (see page 12).

For the benefit year July 2014 to June 2015, we calculate your benefit based on:

- the number of qualified children you have and their ages;
- your province or territory of residence;
- your adjusted family net income (defined on page 4) for the base year 2013; and
- your child's eligibility for the disability tax credit.

To continue getting the CCTB, you and your spouse or common-law partner each have to file separate income tax and benefit returns every year.

Base year and benefit year

The **base year** is the year of the income tax and benefit return from which information is taken to calculate the CCTB entitlement for the benefit year. The base year is the calendar year just before the start of the benefit year.

The **benefit year** is the 12-month period during which the CCTB payments are paid. The benefit year runs from July 1 of the year following the base year to June 30 of the next year. For example, CCTB payments calculated based on the 2013 income tax and benefit return will start being issued in July 2014, which is the beginning of the benefit year. For more information, see "When do we pay your benefit?" page 13.

The following chart illustrates the link between the base year and the benefit year.

Base year (tax return)	Benefit year (payments)
2013	July 2014 – June 2015
2012	July 2013 – June 2014
2011	July 2012 – June 2013

Example

Lucy just received her July 2014 CCTB payment. The amount was reduced considerably compared to the amount she received in June. There have not been any changes to the number of eligible children she has. Her June and July payments were calculated using two different base years (2012 and 2013 respectively). Since Lucy's adjusted family net income was higher in 2013 than it was in 2012, her July 2014 payment was lower than her June 2014 payment.

Child and family benefits online calculator

You can use our online calculator to get an estimate of your child benefits, by going to www.cra.gc.ca/benefits-calculator.

Basic benefit

We calculate the basic benefit as follows:

- \$120.50 per month for each child under 18 years of age (if you live in Alberta, see the note below); and
- an additional \$8.41 per month for your third and each additional child.

We reduce the basic benefit if your adjusted family net income is more than \$43,953. For families with one child, the reduction is 2% of the amount of adjusted family net income that is more than \$43,953. For families with two or more children, the reduction is 4% of the amount of adjusted family net income that is more than \$43,953.

Note

The Alberta government has chosen to vary the CCTB amounts based on the age of each child. For Alberta residents, the basic monthly benefit is:

- \$111.08 for each child under 7;
- \$118.58 for each child 7 to 11;
- \$132.75 for each child 12 to 15; and
- \$140.58 for each child 16 or 17.

National child benefit supplement

The national child benefit (NCB) is a joint initiative of the federal, provincial and territorial governments. This initiative is designed to:

- help prevent and reduce the depth of child poverty;
- make sure that families will always be better off as a result of parents working; and
- reduce overlap and duplication of government programs and services.

The national child benefit supplement (NCBS) is included in the CCTB and paid monthly to low-income families with children under 18 years of age. The NCBS is the Government of Canada's contribution to the NCB.

As part of the NCB, certain provinces and territories also provide complementary benefits and services for children in low-income families, such as child benefits, earned income supplements, and supplementary health benefits, as well as child care, children-at-risk, and early childhood services. For more information, visit the NCB website at www.nationalchildbenefit.ca.

The NCBS amounts are:

- \$186.75 per month for the first child;
- \$165.16 per month for the second child; and
- \$157.16 per month for each additional child.

The NCBS will be reduced as follows:

- For families with one child, the reduction is 12.2% of the amount of the adjusted family net income that is more than \$25,584.
- For families with two children, the reduction is 23% of the amount of the adjusted family net income that is more than \$25,584.
- For families with three or more children, the reduction is 33.3% of the amount of the adjusted family net income that is more than \$25,584.

Note

If you are on social assistance, the NCBS may reduce the amount of your social assistance payments. Many provinces and territories will consider the NCBS you get as income and will adjust your basic social assistance by this amount. Others may adjust their basic social assistance rates by using the maximum NCBS amount.

Child disability benefit

The child disability benefit (CDB) is a monthly benefit included in the CCTB to provide financial assistance to qualified families caring for children who have a severe and prolonged impairment in physical or mental functions. Families with children under 18 years of age who qualify for the disability tax credit (DTC) are eligible to receive a CDB. A child qualifies for the DTC when we have approved Form T2201, *Disability Tax Credit Certificate*, for that child. For more information on the DTC, go to www.cra.gc.ca/disability. For more information on the CDB, go to www.cra.gc.ca/cdb or call 1-800-387-1193.

The CDB provides up to \$220.83 per month for each child eligible for the DTC. The CDB starts being reduced when the adjusted family net income is more than \$43,953.

Note

If you have already applied for the CCTB for a child who is eligible for the DTC, the CDB will be calculated automatically for the current and the two previous CCTB benefit years. Beyond these benefit years, you have to send a written request to your tax centre (see page 23).

When do we pay your benefit?

You are entitled to receive the CCTB in the month following the month you become an eligible individual. For more information, see “Are you eligible?” on page 5.

We generally pay your benefit on the 20th of each month. However, if your monthly entitlement is less than \$20, we will make one lump-sum payment on July 18, 2014, to cover the entire benefit year from July 2014 to June 2015.

If your payment has not arrived by the 20th of any month, wait five working days before calling **1-800-387-1193**.

When do we recalculate your benefit?

We will recalculate your benefit and send you a CCTB notice showing our revised calculation:

- at the beginning of every benefit year (every July) based on the income tax and benefit returns that you and your spouse or common-law partner filed for the previous year;
- after any reassessment of either your or your spouse’s or common-law partner’s income tax and benefit return that affects the calculation of your benefit;
- after a change in your marital status or in the number of eligible children in your care;
- when a child for whom you receive the CCTB turns 18 years of age (the last payment you will get will be for the month of your child’s birthday); or
- after you tell us about changes to your situation that could affect your benefit. For more information, see “When should you contact us?” on page 19.

What happens if you were overpaid?

If a recalculation shows that you were overpaid CCTB, we will send you a notice to tell you of the balance owing. We may keep all or a part of future CCTB payments, income tax refunds, or goods and services tax/harmonized sales tax (GST/HST) credits until the balance owing is repaid. This may also apply to the other federal, provincial and territorial programs that we administer.

For more information on how to make a payment, go to www.cra.gc.ca/benefits, select “Balance owing – Benefits overpayment” and see “How to make a payment.”

Related programs

The Canada Revenue Agency administers the universal child care benefit and the following provincial and territorial child benefit and credit programs:

- Alberta family employment tax credit;
- BC family bonus;
- New Brunswick child tax benefit;
- Newfoundland and Labrador child benefit;
- Northwest Territories child benefit;
- Nova Scotia child benefit;
- Nunavut child benefit;
- Ontario child benefit; and
- Yukon child benefit.

You do not need to apply to a province or a territory to get payments for these programs. We use the information from your Canada child benefits application to determine your eligibility for these programs. If you are eligible, the amount of your payments will be calculated based on information from the income tax and benefit returns that you and your spouse or common-law partner file.

If you share the custody of a child, you will get 50% of the provincial or territorial payment that you would have received if the child lived with you all of the time.

If you use our direct deposit service for your CCTB payments, we will deposit your provincial and territorial payments into the same account.

Note

The “earned income” and “working income” used to calculate certain provincial and territorial benefits include income from employment, self-employment, training allowances, scholarships (if taxable), research grants, and disability payments received under the Canada Pension Plan and the Quebec Pension Plan.

Universal child care benefit

The universal child care benefit (UCCB) is a **taxable** benefit paid monthly to help eligible families provide child care for their children under six years of age. The UCCB provides families with a \$100 monthly payment for each qualified child. You do not have to file an income tax and benefit return to get the UCCB.

Are you eligible?

If you are eligible for the CCTB for a child under six years of age, you are also eligible for the UCCB for that child. For more information, see “Are you eligible?” on page 5.

Do you need to apply?

You do **not** need to apply for the UCCB if either of the following situations applies to you. The benefit will be sent to you automatically if:

- you already get the CCTB for your children under six years of age; or
- you are eligible for the CCTB for your children under six years of age and have applied for it, but you do not get it (perhaps because your family income is too high).

If **neither** one of these situations applies to you, you will need to apply by using online service “Apply for child benefits” at www.cra.gc.ca/myaccount or by sending us a completed Form RC66, *Canada Child Benefits Application*, as soon as possible after:

- your child is born;
- a child under six years of age starts to live with you, or you share custody of the child; or
- you or your spouse or common-law partner has a child under six years of age, and one of you becomes eligible.

When do we pay your benefit?

We generally pay your benefit on the 20th of each month. The UCCB is paid **separately** from the CCTB. If your payment has not arrived by the 20th of any month, wait 10 working days before calling **1-800-387-1193**.

How do you report your UCCB on your income tax and benefit return?

The UCCB is taxable and must be reported as income if you have to file an income tax and benefit return. Every February, we will send you an RC62, *Universal Child Care Benefit Statement*, information slip.

If you had a spouse or common-law partner on December 31 of a year, whichever one of you had the **lower** net income must report the UCCB for that year. Enter on line 117 the amount shown in box 10 of the RC62 slip.

If you were a single parent on December 31 of a year, you can choose one of the following options:

- Include **all** UCCB amounts you received in that year in the income of the dependant that you are claiming as an eligible dependant (line 305 of Schedule 1). If there is **no** claim for an eligible dependant, you can choose to include all UCCB amounts in the income of a child for whom you received the UCCB. If you choose this option, enter on **line 185** the amount shown in box 10 of the RC62 slip. Do **not** enter the amount on line 117.
- Report all UCCB amounts you received in that year in your own income. If you choose this option, enter on **line 117** the amount shown in box 10 of the RC62 slip. Do **not** enter the amount on line 185.

If you have a UCCB repayment, this amount will be included on the RC62 slip. For more information, see lines 117 and 213 in the *General Income Tax and Benefit Guide*.

Income tax cannot be withheld from UCCB payments. You may want to increase the amount of tax withheld from your other sources of income to take into account this additional income. For more information, call **1-800-959-8281**.

Alberta family employment tax credit

This credit is a non-taxable amount paid to families with working income that have children under 18 years of age. The amounts are split into two payments made separately from CCTB in July 2014 and January 2015.

You may be entitled to:

- \$736 for the first child;
- \$669 for the second child;
- \$401 for the third child; and
- \$134 for the fourth child.

The maximum you can get is the lesser of \$1,940 and 8% of your family's working income that is more than \$2,760. The credit is reduced by 4% of your adjusted family net income that is more than \$35,916.

This program is fully funded by the Province of Alberta. For more information, call **1-800-959-2809**.

BC family bonus

This program provides a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. The amount is combined with the CCTB into a single monthly payment. It is calculated based on the number of children you have and your adjusted family net income.

This program is fully funded by the Province of British Columbia.

New Brunswick child tax benefit

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The New Brunswick working income supplement (NBWIS) is an additional benefit paid to qualifying families with earned income who have children under 18 years of age. Benefits are combined with the CCTB into a single monthly payment.

You may be entitled to a basic benefit of \$20.83 per month for each child. The amount of the basic benefit is reduced if your adjusted family net income is more than \$20,000.

The NBWIS is an additional benefit of up to \$20.83 per month for each family. It is phased in once family earned income is more than \$3,750. The maximum benefit is reached when family earned income is \$10,000. If your adjusted family net income is between \$20,921 and \$25,921, you may get part of the supplement.

Your New Brunswick child tax benefit payment may include a New Brunswick school supplement (NBSS) amount. The NBSS is paid once a year in July to help low income families with the cost of back to school supplies for their children. If your adjusted family net income is \$20,000 or less, you will get \$100 for each of your children born between January 1, 1997, and December 31, 2009.

These amounts will be combined with the CCTB into a single monthly payment.

This program is fully funded by the Province of New Brunswick.

Newfoundland and Labrador child benefit

This benefit is a non-taxable amount paid monthly to help low-income families with the cost of raising children under 18 years of age. The mother baby nutrition supplement is an additional benefit paid to qualifying families who have children under one year of age. Benefits are combined with the CCTB into a single monthly payment.

Under the Newfoundland and Labrador child benefit, you may be entitled to a benefit of:

- \$30.75 per month for the first child;
- \$32.66 per month for the second child;
- \$35.08 per month for the third child; and
- \$37.58 per month for each additional child.

If your adjusted family net income is above \$17,397, you may get part of the benefit.

Under the mother baby nutrition supplement, you may be entitled to a benefit of \$60 per month for each child under one year of age depending on your adjusted family net income.

This program is fully funded by the Province of Newfoundland and Labrador.

Northwest Territories child benefit

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. You may be entitled to a basic benefit of \$27.50 per month for each child.

Families who have earned income of more than \$3,750 and who have children under 18 years of age may also get the territorial workers' supplement of up to:

- \$22.91 per month for one child; and
- \$29.16 per month for two or more children.

If your adjusted family net income is above \$20,921, you may get part of the benefit.

These amounts are combined with the CCTB into a single monthly payment.

This program is fully funded by the Northwest Territories.

Nova Scotia child benefit

This benefit is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. These amounts are combined with the CCTB into a single monthly payment.

You may be entitled to a benefit of:

- \$52.08 per month for the first child;
- \$68.75 per month for the second child; and
- \$75.00 per month for each additional child.

If your adjusted family net income is between \$18,000 and \$26,000, you may get part of the benefit.

This program is fully funded by the Province of Nova Scotia.

Nunavut child benefit

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. You may be entitled to a basic benefit of \$27.50 per month for each child.

Families who have earned income of more than \$3,750 and who have children under 18 years of age, may also get the territorial workers' supplement of up to:

- \$22.91 per month for one child; and
- \$29.16 per month for two or more children.

If your adjusted family net income is above \$20,921, you may get part of the benefit.

These amounts are combined with the CCTB into a single monthly payment.

This program is fully funded by Nunavut.

Ontario child benefit

This is a non-taxable amount paid to help low- and modest-income families provide for their children. It is combined with the CCTB into a single monthly payment.

You may be entitled to a benefit of up to \$109.16 per month for each child under 18 years of age. If your adjusted family net income is above \$20,000, you may get part of the benefit.

This program is fully funded by the Province of Ontario. For more information, visit Ontario Ministry of Children and Youth Services at www.ontario.ca/childbenefit.

Yukon child benefit

This benefit is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. This amount is combined with the CCTB into a single monthly payment.

You may be entitled to a benefit of \$57.50 per month for each child. If your adjusted family net income is above \$30,000, you may get part of the benefit.

This program is funded by the Yukon with a contribution from Aboriginal Affairs and Northern Development Canada on behalf of Indian children.

Related program not administered by the CRA

Québec child assistance payments

If you live in Quebec, you must file your application for child assistance payments and make any changes to your family situation **directly** with the Régie des rentes du Québec. However, you do not have to file an application for a child born in Quebec because the Régie des rentes Québec is automatically notified by the Registrar of Civil Status. For more information, visit www.rrq.gouv.qc.ca/en/enfants.

When should you contact us?

You should tell us **immediately** about certain changes, as well as the date they happened or will happen. In this section we identify those changes and how you should tell us about them.

Our service standards are outlined on page 22.

Note

For confidentiality reasons, we can only discuss a file with a benefit recipient, unless they give us permission to speak to someone else.

To give someone else permission, you can use online service “Authorize my representative” at www.cra.gc.ca/myaccount or send us a completed Form T1013, *Authorizing or Cancelling a Representative*.

Has the number of children in your care changed?

When your child is born, when a child starts to live with you, or when you share custody of a child, you will need to apply to get the CCTB for that child. For more information, see “How do you apply?” on page 7.

If a child for whom you were getting benefits is no longer in your care, no longer lives with you on a full-time basis, stops living with you, or has died, go to www.cra.gc.ca/myaccount, call 1-800-387-1193 or send a letter to your tax centre (see page 23).

Has your marital status changed?

If your marital status changes and you are entitled to get CCTB payments, you must tell us by the end of the month following the month in which your status changed. However, if you have become separated, do not notify us until you have been separated for more than 90 consecutive days.

We define common-law partner, separated, and spouse on pages 4 and 5.

To change your marital status go to www.cra.gc.ca/myaccount, call 1-800-387-1193, send us a completed Form RC65, *Marital Status Change*, or notify us in a letter of your new marital status and the date of the change.

If you have a new spouse or common-law partner – If you are now married or living common-law, also include your spouse’s or common-law partner’s name, address, and social insurance number. You and your spouse or common-law partner should both sign the form or letter. All the children will be moved to the female parent’s account. However, if the male parent is primarily responsible, see “Should you apply?” on page 6. If your spouse or common-law partner is a person of the same sex, one of you will get the CCTB for all the children. Only one CCTB payment is allowed per family each month. If both you and your new spouse or common-law partner were getting separate payments, only one payment will be made based on your new adjusted family net income. If you continue to get separate payments, one of you will have to repay the amounts you got after your marital status changed.

Send the form or letter to your tax centre (see page 23).

When we get notification of your change in marital status, we will recalculate your CCTB taking into consideration your new marital status and your new adjusted family net income.

Your CCTB will be adjusted starting with the month following the month that your marital status changed.

Example 1

Lucy was single and received the CCTB for her two children based on her income only. In September 2014, Lucy married Peter. Peter's net income in 2013 was \$100,000. Lucy notified us of her new marital status by using My Account. We will base the CCTB payments on Lucy's new adjusted net income and her CCTB payments will change starting with the October 2014 payment.

Example 2

After 10 years of marriage, Mary and Mark separated on October 5, 2014. In January 2015, after Mary had been separated for more than 90 consecutive days, she notified us of her separation by submitting Form RC65. Mark's income was very high in 2013. We will base her CCTB payments on her income alone from November until the end of the current benefit year (June 2015), and Mary will get higher CCTB payments.

Has a benefit recipient died?

If a benefit recipient has died, the next of kin or the estate should inform us as soon as possible. Someone else may be eligible to receive the benefits for the child(ren). Call **1-800-387-1193**, or send a letter to your tax centre (see page 23).

Are you moving?

If you move, let us know your new address **immediately**. Otherwise, your payments may stop, even if you use direct deposit and your bank account does not change. To change your address go to **www.cra.gc.ca/myaccount**, call **1-800-387-1193**, or send a completed Form RC325, *Address change request*, or a letter to your tax centre (see page 23). Make sure to sign your form or letter and include your social insurance number, your new address, and the date of your move.

Other changes

Call **1-800-387-1193** to tell us:

- if any of the personal information, such as your name, marital status, or the spousal or child information shown on your CCTB notice or your UCCB notice, is not correct; or
- if you (or your spouse or common-law partner) are no longer a resident of Canada.

Note

If your spouse or common-law partner immigrates to Canada, he or she will have to send us the following information in writing:

- social insurance number (SIN);

- date of birth;
- address;
- immigration date; and
- statement of income.

Service standards

The Canada Revenue Agency is committed to providing you with service that is fair, accurate, timely, courteous, and confidential. Our service standards apply to processing applications and marital status change forms, responding to correspondence, reviewing programs, and responding to telephone enquiries.

Benefit applications and marital status changes

Timeliness – Our goal is to issue a payment, notice, or explanation to you within 80 calendar days.

Accuracy – Our goal is to accurately process the appropriate payment and notice, and if necessary, a letter requesting additional information.

Correspondence

Timeliness – Our goal is to respond to written enquiries and telephone referrals from the call centres within 80 calendar days.

Accuracy – Our goal is to respond to written enquiries and telephone referrals from the call centres with the correct information and to process new recipient information, including issuing a payment, notice, or letter, accurately.

Review

Timeliness – Our goal is to inform you of the result of our review within 45 days after we receive the information requested.

Telephone enquiries

Our courteous and knowledgeable agents will be pleased to respond to your questions in the official language of your choice. Our goal is to respond to telephone enquiries within two minutes.

You may have difficulty reaching us during peak periods.

Tax centre addresses

Send your completed form or letter and any documents to the tax centre that serves your area. Use the chart below to find out the address:

If your tax services office is located in:	Send your correspondence to the following address:
British Columbia, Regina, or Yukon	Surrey Tax Centre 9755 King George Boulevard Surrey BC V3T 5E1
Alberta, London, Manitoba, Northwest Territories, Saskatoon, Thunder Bay, or Windsor	Winnipeg Tax Centre PO Box 14005, Station Main Winnipeg MB R3C 0E3
Barrie, Sudbury (the area of Sudbury/Nickel Belt only), Toronto Centre, Toronto East, Toronto North, or Toronto West	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1
Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke, or Sudbury (other than the Sudbury/Nickel Belt area)	Shawinigan-Sud Tax Centre PO Box 3000, Station Main Shawinigan-Sud QC G9N 7S6
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, or Trois-Rivières	Jonquière Tax Centre PO 1900, Station LCD Jonquière QC G7S 5J1
Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Peterborough, or St. Catharines	St. John's Tax Centre PO Box 12071, Station A St. John's NL A1B 3Z1
Belleville, Hamilton, Kitchener/Waterloo, or Prince Edward Island	Summerside Tax Centre 102 - 275 Pope Road Summerside PE C1N 5Z7

Online services

My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week. If you are not registered with My Account, but need information right away, use Quick Access to get fast, easy, and secure access to some of your information.

You can use either your CRA user ID and password, or the same sign-in information you use for other online services (for example, online banking) to log in to My Account.

For more information, go to www.cra.gc.ca/myaccount.

Electronic payments

Make your payment online using your financial institution's telephone or Internet banking services, or the CRA's My Payment service at www.cra.gc.ca/mypayment. For more information on electronic payments and other payment methods, go to www.cra.gc.ca/payments or contact your financial institution.

For more information

What if you need help?

If you need more information after reading this booklet, go to www.cra.gc.ca/benefits or call 1-800-387-1193.

Direct deposit

The Government of Canada will phase out cheques by April 2016.

We can deposit your refunds as well as your credits and benefit payments (including certain related provincial or territorial program payments) directly into your account at a financial institution in Canada.

To start direct deposit or to change your banking information you have already given us, go to www.cra.gc.ca/myaccount.

For more information or to get Form PWGSC-TPSGC 8001-510, *Canada Direct Deposit Enrolment Form*, go to www.cra.gc.ca/directdeposit or call 1-800-387-1193.

Forms and publications

To get our forms and publications, go to www.cra.gc.ca/forms or call 1-800-387-1193.

Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to www.cra.gc.ca/lists.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

Our service complaint process

If you are not satisfied with the **service** that you have received, contact the CRA employee you have been dealing with or call the telephone number that you were given. If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied, you can file a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to **www.cra.gc.ca/complaints** or see Booklet RC4420, *Information on CRA – Service Complaints*.

Tax information videos

We have a number of tax information videos for individuals on topics such as the income tax and benefit return, students, and tax measures for persons with disabilities. To watch our videos, go to **www.cra.gc.ca/videogallery**.

Your opinion counts

If you have comments or suggestions that could help us improve our publications, send them to:

**Taxpayer Services Directorate
Canada Revenue Agency
395 Terminal Avenue
Ottawa ON K1A 0L5**