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Gst hst credit calculation sheet

The Goods and Services Tax/Harmonised Sales Tax (GST/HST) loan is designed to help low to modest income Canadians offset the tax they pay for consumer goods and services. The Canada Revenue Agency pays out a GST/HST loan to quarterly qualified individuals and families. Paying in most cases all you have to do to receive a GST/HST loan each year is file taxes on time even if you have no income to report. New residents of Canada must fill out a form to apply for a loan if you are a new resident of Canada, follow the steps below to apply for a GST/HST loan: Qualify for a GST/HST loan for your child If you have applied for Child Allowance Canada (CCB) you may already receive the child part of the GST/HST loan. However, if you haven't asked for CCB, you haven't had another child, or your child starts living with you, you'll need to manually register your child to get GST/HST credit: Sign in to my account. Go to Ask for child benefit. Confirm your contact details, marital status and citizenship. Add the name, gender, date and place of birth of the child. After you apply, you can view the status of your application in your CRA My Account. Other ways to register your child for GST/HST Credit The application simply means ticking the box on your annual tax return. If you are eligible for a loan, CRA will let you know. Eligibility You are eligible for a GST/HST loan if you are considered a Canadian resident for income tax purposes a month before and at the beginning of the month in which the CRA makes the payment. You must also meet one of the following criteria: you are at least 19 years old, you have (or have had) a spouse or partner under common law, you are (or have been) a parent and you live (or live) with your child Parents in a shared care situation may be entitled to half of the GST/HST credit for that child. This also applies to all related provincial loans. However, if the childcare agency is legally, physically or financially responsible for the child, you are not entitled to a GST/HST credit for that child. The GST/HST credit amount you can expect to receive varies depending on whether you have children, are married or have a common-law partner, and your combined family income. Rates vary annually and you can find more information in this CRA link: GST/HST loan – How much you can expect to receive. With over 20 years of experience helping Canadians file their taxes with certainty and get all the money they deserve, TurboTax products, including TurboTax free, are available on www.turbotax.ca. You are using an outdated browser that is no longer supported Ontario.ca. Outdated browsers lack security features to keep your information safe, and can also be slow. Learn about the browsers we support. Vous utilisez un navigateur désuet qui n'est plus accepté par Ontario.ca. Les navigateurs désuets ne disposent pas de caractéristiques sécuritaires permettant d'assurer la sécurité de renseignements. En savoir plus sur les navigateurs que nous supportons. Common-law spouse or partner credit: (\$580) \$2 \$2 \$2 \$2 \$2 \$2 \$ Credit for eligible dependents: (\$580) Credit for eligible children: (\$306 for each child, not included on line 3 above) \$14 Blank space for dollar value (fill in only if line 2 above indicates zero) Family net income minus base amount: (line 5 minus row 6) If the results are negative, enter 0 Additional credit: (Less \$306 or 2% from row 7) Metal: (add lines 1, 2, 3, 4 and 8) \$9 Blank space for dollar value Loan reduction Adjusted family net income: (Family net income minus Universal Childcare Allowance (UCCB) and Registered Disability Savings (RDSP) Income plus UCCB and RDSP repayment) \$10 Blank space for dollar value \$11-\$37,789 Blank space for dollar value Adjusted net family income minus base amount : (row 10 minus row 11). If the result is negative, enter \$0 12 Blank space for dollar value \$13 Blank space for dollar value Annual credit: (line 9 minus line 13) \$14 Blank space for dollar value All amounts are approximate. Your destination notification will show your actual entitlement to the year. You will not receive a response to report a problem or error on this page. For questions, please contact us. Change date: 2020-10-08 You will not receive a response to report a problem or error on this page. For questions, please contact us. Date of change: 2020-07-02 T1 453 GST credit GST/HST loan application vs. related provincial loans for the Province of Ontario, Saskatchewan, and the British Columbia Program(s) affected: T1 Document created: 04 21, 2010 Tax year: 2009 Document as last amended: Version(s): 13.01, 13.10, 13.12, 13.20 Status of the problem: Not available Yes, there are situations where the taxpayer may not be entitled to the GST/HST tax credit but remains eligible for the provincial supplement. In such cases you are required to apply for a GST/HST loan, even if the GST amount is nil to secure the income of your provincial counterpart. Starting with version 13.20 of the software, we have improved the gst/HST tax credit calculation worksheets to take into account provincial credit calculations for the provinces of Ontario, Saskatchewan and British Columbia. The calculation required to determine whether to apply for a federal GST/HST tax credit will also take these calculations into account. The new worksheets are as follows: Estimate of the calculation of the British Columbia Low Income Climate Action Tax Credit - For the period from July 2010 to June 2011. Estimate of the calculation of Ontario sales tax credit (OSTC) - for the period from August 2010 to July 2011. Estimate of the calculation of the low income tax credit Saskatchewan - for the period from July 2010 to July 2011. The above worksheets are generated automatically to make it clear that the taxpayer is eligible for the federal GST/HST tax credit and the corresponding provincial counterpart. Please note each province has a certain threshold and the potential amounts to be received are gradually reduced to zero depending on the percentage that the adjusted net family income of the taxpayer exceeds a specified threshold. Adjusted family net income: Under income groups*, you'll find where the taxpayer can qualify for a provincial supplement even if they weren't eligible for gst credit. For details on calculating adjusted family net income, see Adjusted net income in the Federal GST Credit Calculation Estimate for the period July 2010 through June 2011. * Based on numbers provided by CRA BCLICATC: British Columbia Low Income Climate Action Tax Credit Single - 1 child 46,158 - 47,550 Single - 2 children 48,778 - 49,150 Single - 4 children 54,038 - 54,750 Married/common law - no children 43,538 - 47,550 Married/common law - 1 child 46,158 - 49,150 Married/common law - 2 children 48,778 - 50,750 Married/common law - 3 children 51,418 - 54,750 Married/common law - 4 children 54,038 - 60,500 Ontario Sales Tax Credit (OSTC) Single - 3 children 51,418 - 52,000 Single - 4 children 54,038 - 58,500 Married/common law - 2 children 48,778 - 52,000 Married/common law - 3 children 51,418 - 58,500 Married/common law - 4 children 54,038 - 65,000 SLITC: Saskatchewan low-income tax credit Single - no children 41,158 - 41,416 Single - 1 child 46,158 - 52,566 Single - 2 children 48,778 - 56,916 Single - 3 children 51,418 - 56,916 Single - 4 children 54,038 - 56,916 Married/common law - no children 43,538 - 52,566 Married/common law - 1 child 46,158 - 56,916 Married/common law - 2 children 48,778 - 61,266 Married/common law - 3 children 51,418 - 61,266 Married/ Common Law - 4 Children 54,038 - 61,266 In order to get more information regarding Ontario OSTC, consult ontario sales tax questions and answers section available on www.canada.ca/en/revenue-agency/services/child-family-benefits/provincial-territorial-programs/ontario-trillium-benefit-questions-answers.html. For more information on the Saskatchewan Low Income Tax Credit (SLITC) and the British Columbia Low Income Climate Action Tax Credit (BCLICATC), see RC4210, available at www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4210/gst-hst-credit.html . 3 3

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