

February 2008/février 2008



Child and Family Benefits

What are child and family benefits?

The Government of Canada offers benefit programs that provide financial assistance to help people with the cost of raising a family. These programs are available to Canadians, permanent residents, and others who qualify.

Three benefits programs that may be available to you are the:

- Canada Child Tax Benefit;
- Universal Child Care Benefit; and
- Goods and Services Tax/Harmonized Sales Tax credit.

The Canada Child Tax Benefit (CCTB) is a tax-free monthly payment made to eligible families to help them with the cost of raising children under the age of 18 years.

The Universal Child Care Benefit (UCCB) helps families with young children by supporting their child-care choices through direct financial assistance. Families are eligible for the benefit regardless of their circumstances or child-care preferences. Parents receive \$100 a month—up to \$1,200 a year—for each child under the age of six years. This benefit is taxable.

The Goods and Services Tax/Harmonized Sales Tax (GST/HST) credit is a tax-free quarterly payment that helps people with low or modest incomes offset all or part of the GST or HST that they pay.

How do I apply?

The three benefits described above are processed by the Canada Revenue Agency.

To apply for both the CCTB and the UCCB, you complete one application form and send it to the Canada Revenue Agency. However, if you are not a Canadian citizen or received your citizenship only in the last 12 months, you must complete another form to determine your status in Canada and your household income over the past several years.

The relevant forms are:

- *RC66 Canada Child Benefits Application;*
- *RC66SCH Status in Canada / Statement of Income.*

To apply for the GST/HST credit, you complete the appropriate section on your annual income tax return, which you then submit to the Canada Revenue Agency. However, if you are a newcomer to Canada and have not yet filed taxes, you may still apply for this benefit by completing the form below.

- *RC151 GST/HST Credit Application for Individuals Who Become Residents of Canada.*

Note: all the forms are available in English and French from the Canada Revenue Agency.

Canada Revenue Agency contact information:

Web site: www.cra-arc.gc.ca

CHILD AND FAMILY BENEFITS

Telephone: English: 1-800-387-1193 French: 1-800-387-1194 TTY: 1-800-665-0354

This is **general information**, offered as a convenience only. For additional information in English or French, visit www.servicecanada.gc.ca or call 1 800 O Canada (1-800-622-6232) or TTY 1-800-926-9105.