

Did you know?

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CANADA CHILD TAX CREDIT

The Canada Child Tax Benefit (CCTB) is a monthly tax-free benefit that is paid to eligible families who are caring for children under 18 years of age. The benefit is paid to the person who is primarily responsible for the care of the child. This could be the mother, father, a grandparent, or a guardian.

Are there any residency requirements for receiving the benefit?

Yes. There are. You have to be a resident of Canada. You are considered to be a resident of Canada when you meet one of the following residency requirements:

- 1) you are a Canadian citizen;
- 2) you are a 'permanent resident' - this means that you are a landed immigrant.
- 3) You are a 'protected person' - this is some one who has applied for refugee status in Canada and has been granted refugee status.
- 4) You are a 'temporary resident' who has lived in Canada for the past 18 months. You are considered to be a temporary resident if you are temporarily residing on a visitor visa, student visa or a work permit visa.

What is the rate of benefit that one receives?

The amount of the benefit varies for each eligible family based on the following:

- the number of children, and their ages;
- your family net income (which includes your spouse or common-law partner's income) for the previous tax year;
- your or your spouse or common-law partner's claim for childcare expenses for the previous tax year.

How and when do I apply for the benefit?

You should apply for this benefit as soon as your child is born, or a child starts to live with you or you become a resident of Canada. Canada Customs and Revenue Agency (CCRA) will make retroactive payments for up to 11 months from the month they receive your application.

To apply for the benefit, you should complete **Form RC66, Canada Child Tax Benefit Application**. Depending on your immigration and residency status, you may also have to fill out the **'Status in Canada' schedule**.

To get the CCTB application form call 1-800-959-2221 or visit the CCRA web site at: www.cra.gc.ca/benefits.

For information and eligibility requirements call: 1-800-387-1193. For Teletypewriter (TTY) call: 1-800-665-0354.