



Canada Revenue
Agency

Agence du revenu
du Canada

GST/HST Credit

(including related provincial credits and benefits)

Benefits for the period from July 2007 to June 2008.

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Your opinion counts!

We review this pamphlet every year. If you have any comments or suggestions that would help us improve it, we would like to hear from you. Please send your comments to:



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Canada Revenue Agency
750 Heron Road
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Definitions

This section defines marital status terms that we use in this pamphlet.

Common-law partner

This applies to a person who is **not your spouse** (see definition 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 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 consecutive 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.

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 for a period of **at least 90 days** and 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 date you started living separate and apart.

Spouse

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

Introduction

This pamphlet explains if you are eligible for the goods and services tax/harmonized sales tax (GST/HST) credit, how you apply for it, when you get it, and how we calculate it for the period from July 2007 to June 2008.

It also gives details about related provincial programs administered by the Canada Revenue Agency (CRA).

What is the GST/HST credit?

The GST is a tax that you pay on most goods and services sold or provided in Canada. In some provinces, the GST has been blended with the provincial sales tax and is called the harmonized sales tax (HST).

The **GST/HST credit** helps individuals and families with low and modest incomes offset all or part of the GST or HST that they pay.

Generally, eligible individuals who apply for the GST/HST credit on their 2006 tax return will get payments in July and October 2007, and in January and April 2008.

Are you eligible for the credit?

You are eligible for this credit if, at the beginning of the month in which we make a payment, you are **resident in Canada** for income tax purposes, and at least **one** of the following applies. You:

- are 19 years of age or older;
- have (or previously had) a spouse or common-law partner; or
- are (or previously were) a parent and live (or previously lived) with your child.

If you will turn 19 before April 1, 2008, you can apply for this credit on your 2006 tax return. For more information, see “Will you turn 19 before April 1, 2008” on page 11.

If you are a **new resident of Canada** and you want to apply for the GST/HST credit, complete Form RC151, *GST/HST Credit Application for Individuals Who Become Residents of Canada*, for the year that you became a resident of Canada. Also, see Pamphlet T4055, *Newcomers to Canada*. To get the form and the pamphlet, visit our Web site at www.cra.gc.ca/forms or call 1-800-959-2221.

You are not eligible for the credit if....

You are **not** eligible for this credit if, at the beginning of the month in which we make a payment, you:

- are not resident in Canada, for income tax purposes;
- do not have to pay tax in Canada because you are an officer or servant of another country, such as a diplomat, or a family member or employee of such a person; or

- are confined to a prison or similar institution for a period of 90 days or more.

Note

You cannot receive the credit for your spouse or common-law partner or your child who, at the beginning of the month in which we make a payment, meets any of these conditions.

Do you have a spouse or common-law partner?

You can get the credit for your spouse or common-law partner as long as he or she is a resident of Canada, for income tax purposes, at the beginning of the month in which we make a payment.

We define spouse, common-law partner, and separated in the “Definitions” section on page 5.

Do you have children age 18 or younger?

You can get the credit for each of your children if **all** of the following apply at the beginning of the month in which we make a payment. The child:

- is your child, or is dependent on you or your spouse or common-law partner for support;
- is 18 or younger;
- has never had a spouse or common-law partner;
- has never been a parent of a child he or she lived with;
- is registered for the Canada Child Tax Benefit (CCTB);
and
- lives with you.

If your child lives with you only part of the time, call **1-800-959-1953** for more information.

The credit for your child will be included in your credit.

You **cannot** get the credit for a child if, at the beginning of the month in which we make a payment, the child is not living with you because he or she is in the care of an agency or is in foster care. Also, you cannot get the credit for a foster child in your care.

Your GST/HST credit will automatically be recalculated to exclude a child who turned 19 during the year. The adjustment is effective in the quarterly payment following the child's 19th birthday.

Example

Cathy and Peter are receiving the GST/HST credit for themselves and their two children. Jennifer, their elder daughter, turned 19 on August 6, 2007. Cathy and Peter's GST/HST credit will be automatically recalculated to include only one child effective for the quarterly payment of October 2007.

How do you register your children?

We will calculate your GST/HST credit using the **number of children** you have registered for CCTB. If you have applied for the CCTB for your child, he or she is already registered for the GST/HST credit.

If you have **not** applied for the CCTB for your child, or if you have another child or a child starts to live with you, you have to register that child for the GST/HST credit in order to get the credit for that child. To do so, complete Form RC66, *Canada Child Benefits Application*.

If you are not eligible for the CCTB or you do not want to get it, you can **still** register your child for the GST/HST credit. To do so, send us a completed Form RC66.

To get Form RC66, visit our Web site at www.cra.gc.ca/forms or call 1-800-959-2221.

How do you apply?

To receive the GST/HST credit, you have to apply for it, even if you received it last year. To apply, **you have to file an income tax and benefit return for 2006**, even if you have no income to report. You can get a tax return on our Web site at www.cra.gc.ca/forms or by calling **1-800-959-2221**.

To apply for the GST/HST credit, check the “Yes” box in the GST/HST credit application area on page 1 of your tax return for 2006. If you apply for this credit, we will let you know in July 2007 how much you will receive, if any, and how we calculated it. For more information, see “How do we calculate your credit” on page 12.

If you have already filed your 2006 tax return but did not apply for the GST/HST credit and you want to apply now, call us at **1-800-959-1953** or write to us at one of our tax offices listed on page 26.

You have up to three years to apply for the credit. If you did not apply for the credit within the three-year period, you can send us a request under the Taxpayer relief provisions of the *Income Tax Act*. For more information, visit our Web site at www.cra.gc.ca/fairness or see Information Circular 07-1, *Taxpayer Relief Provisions*.

Social insurance number (SIN)

You need a SIN to apply for the credit. For more information, or to get an application for a SIN, visit the Service Canada Web site at www.servicecanada.gc.ca or call **1-800-206-7218**.

To get the address of the Service Canada Centre nearest you, call **1-800-622-6232**.

Did you have a spouse or common-law partner on December 31, 2006?

Complete the information about your spouse or common-law partner in the Identification area on page 1 of your tax return. Include his or her net income, **even if it is zero**. Enter his or her social insurance number if it is not on your personal label, or if you are not attaching a label. Without this information, your application may be delayed.

Only one of you can get the credit for both of you. **No matter which one of you applies, the credit will be the same.**

If your marital status changed after December 31, 2006, you must advise us. For more information, see “Has your marital status changed?” on page 21.

Will you turn 19 before April 1, 2008?

Generally, you have to be 19 or older to get the credit, but you can be younger than 19 to apply.

If you are going to turn 19 before April 1, 2008, apply for the GST/HST credit on your 2006 tax return, and you can start getting the credit on the first payment date after your 19th birthday. The payments for the 2006 tax return are issued in July and October 2007, and in January and April 2008.

Example

Amy will turn 19 on January 5, 2008. She will be entitled to the quarterly GST/HST credit issued in April 2008, if she filed a 2006 tax return and applied for the credit. Amy will not be entitled to the January 2008 credit, since she must be 19 years of age before the first day of the month in which we issue the credit.

How do we calculate your credit?

If you apply for the GST/HST credit on your 2006 tax return, we will send you a *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Credit* notice in July 2007. It will tell how much you will receive, if any, and how we calculated the amount.

For the benefit year from July 2007 to June 2008, we base your credit on:

- the number of children you have registered for the Canada Child Tax Benefit (CCTB) or the GST/HST credit; and
- your family net income for the 2006 base year.

Your **family net income** is your net income added to the net income of your spouse or common-law partner, if you have one, minus any amount you or your spouse or common-law partner reported for the Universal Child Care Benefit (line 117 of the tax return). Family net income does not include your child's net income. Net income is the amount on line 236 of a person's tax return, or the amount that it would be if the person filed a tax return.

If your spouse or common-law partner became a resident of Canada in 2006, family net income includes your spouse or common-law partner's income from all sources, both inside and outside of Canada, including the part of 2006 that your spouse was not a resident of Canada.

Base year and benefit year

The **base year** is the year of the tax return from which information is taken to calculate the GST/HST credit 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 GST/HST credits are paid. The benefit year runs from July 1st to June 30th of the year **following** the base year. For example, 2006 tax returns are normally filed and processed between January and June 2007. GST/HST credit payments calculated on the 2006 tax return will start being issued in July 2007, which is the beginning of the benefit year. Also see, “When do we pay your credit?” on page 16.

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

Base Year (tax return)	Benefit Year (payments)			
	July	October	January	April
2006	2007	2007	2008	2008
2005	2006	2006	2007	2007
2004	2005	2005	2006	2006

Example

Brian is single with no children. He files his 2006 tax return (base year) and applies for the GST/HST credit. If Brian is eligible, we will use the information on his 2006 tax return to determine what amount he is entitled to receive for the benefit year starting in July 2007.

Benefits online calculator

You can use our online service to get an estimate of your GST/HST credit by visiting our Web site at www.cra.gc.ca/benefits-calculator. Depending on your family situation, you can also calculate an estimate by referring to the appropriate calculation chart below or on one of the following pages.

Are you married or living common-law?

We will send you a *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Credit* notice telling how much you will get, if any, and how we calculated the amount. However, if you want to calculate your credit, complete the chart below.

Chart 1	
Basic credit.....	_____ <u>\$237.00</u> 1
Credit for your spouse or common-law partner.....	+ _____ <u>237.00</u> 2
Credit for children:	
Number of children _____ × \$125.00 =....	+ _____ 3
Add lines 1 to 3.....	= _____ 4
Complete the following calculation only if your family net income is more than \$30,936.00. Otherwise, enter "0" on line 9.	
Family net income _____	5
UCCB received _____	= _____ 6
Adjusted family net income (Line 5 minus line 6) _____	= _____ 7
	= <u>30,936.00</u> 8
Line 7 minus line 8 _____	= _____ 9
	× 5% _____ 10
Line 9 × 5% _____	= _____ ▶ _____ 11
Annual credit: Line 4 minus line 11	= \$ <input type="text"/> 12

Are you single, separated, divorced, or widowed?

We will send you a *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Credit* notice telling how much you will get, if any, and how we calculated the amount. However, if you want to calculate your credit, complete Chart 2 below or Chart 3 on the following page depending on whether or not you have children.

Chart 2	
If you are single, separated, divorced, or widowed, and you do not have children, use this chart to calculate your credit.	
Basic credit.....	_____ <u>\$237.00</u> 1
Complete the following calculation only if your net income is more than \$7,705.00. Otherwise, enter "0" on line 7.	
Net income	_____ 2
	- <u>7,705.00</u> 3
Line 2 minus line 3	= _____ 4
	× <u>2%</u> 5
Line 4 × 2%	= _____ 6
Enter the amount from line 6 or \$125.00, whichever is less	+ _____ 7
Add lines 1 and 7.....	= _____ 8
Complete the following calculation only if your net income is more than \$30,936.00. Otherwise, enter "0" on line 13.	
Net income	_____ 9
	- <u>30,936.00</u> 10
Line 9 minus line 10	= _____ 11
	× <u>5%</u> 12
Line 11 × 5%	= _____ ▶ - _____ 13
Annual credit: Line 8 minus line 13.....	= \$ <input type="text"/> 14

Chart 3

If you are single, separated, widowed, or divorced, and you **have** children, use this chart to calculate your credit.

Basic credit.....	\$237.00	1
Credit for your first child.....	+ 237.00	2
Credit for your other children:		
Number of children × \$125.00 = ...	+ _____	3
Additional credit.....	+ 125.00	4
Add lines 1 to 4.....	= _____	5

Complete the following calculation only if your net income is more than \$30,936.00. Otherwise, enter "0" on line 10.

Net income	_____	6		
UCCB received	- _____	7		
Adjusted net income (Line 6 minus line 7)	= _____	8		
	- 30,936.00	9		
Line 8 minus line 9	= _____	10		
	× 5 %	11		
Line 11 × 5%	= _____	▶	- _____	12
Annual credit: Line 5 minus line 12.....	= \$			13

When do we pay your credit?

You will get your annual GST/HST credit, that was calculated on your 2006 base year, in four payments. We will make these payments on **July 5** and **October 5, 2007**, and **January 4** and **April 4, 2008**. However, if your GST/HST credit calculated in July 2007 is less than \$25 per quarter, we will make only one payment for the entire benefit year, on July 5, 2007, to cover the period from July 2007 to June 2008. If your payment does not arrive on a scheduled day, please wait 10 working days before calling us.

When do we recalculate your credit?

We will recalculate your credit and send you a *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Credit* notice showing our revised calculation:

- after each reassessment of either your or your spouse or common-law partner's tax return that affects family net income;
- after a child for whom you get the credit turns 19;
- after a change in your marital status or change in the number of eligible children in your care; and
- after the death of a GST/HST credit recipient.

A change in your situation may cause your GST/HST credit payment to be recalculated for the quarter that follows the change in your status.

For more information, see "When should you contact us?" on page 20.

What happens if you owe money for the GST/HST credit?

If a recalculation shows you have been overpaid the GST/HST credit, we will send you a notice to advise you of the balance owing. We will keep all future GST/HST credit payments or income tax refunds until the balance is repaid.

Related provincial programs administered by the CRA

The Canada Revenue Agency administers the following provincial programs that are related to the GST/HST credit:

- Newfoundland Harmonized Sales Tax Credit;
- Newfoundland and Labrador Seniors' Benefit; and
- Saskatchewan Sales Tax Credit.

You do not need to apply separately for these payments. To get them, you (or your spouse or common-law partner) need to apply for the GST/HST credit on your (or your spouse or common-law partner's) tax return.

If you choose to have your GST/HST credit payments and tax refund deposited directly into your account at a financial institution, we will deposit payments from the provincial programs into the same account.

Newfoundland Harmonized Sales Tax Credit (NHSTC)

The NHSTC is a tax-free payment to help people with low incomes who may be affected by the harmonized sales tax. Under the NHSTC, individuals or families with net incomes of \$15,000 or less get an annual amount of \$40 per adult and \$60 for each child under 19. The credit is reduced by 5% of the amount of family net income that is more than \$15,000. For the purpose of this credit, family net income is the same as that used in the calculation of the GST/HST credit. Benefits are combined with the October payment of the federal GST/HST credit.

Newfoundland and Labrador Seniors' Benefit (NLSB)

The NLSB is a tax-free annual payment of \$384 for individuals 65 or older at any time during 2007 with family net income that is less than \$15,333. Married or common-law couples who are both 65 or older at any time during 2007, will receive \$768 if their family net income is less than \$25,000.

Qualifying individuals with a net income between \$15,333 and \$21,919 will get part of the benefit while qualifying married or common-law couples will get part of the benefit if their net income is between \$25,000 and \$31,586.

Benefits are combined with the October payment of the federal GST/HST credit.

The NHSTC and NLSB are fully funded by the Province of Newfoundland and Labrador.

Saskatchewan Sales Tax Credit (SSTC)

The SSTC is a program designed to improve the fairness of the provincial sales tax for low-income Saskatchewan residents.

The SSTC provides up to \$106 for an individual, \$106 for a spouse or common-law partner (or for an eligible dependant), and \$80 per child (maximum of two children), or an annual credit of up to \$372 per family. The credit starts to be reduced once family net income is more than \$13,605. Families with net income between \$13,605 and \$38,404 will get part of the credit.

The SSTC is combined with the quarterly federal GST credit. The SSTC program is fully funded by the Province of Saskatchewan.

Direct deposit



Join the millions that are already enjoying the benefits of direct deposit—**security**, **convenience**, and **reliability**.

You can have your GST/HST credit payments deposited directly into an account at your financial institution in Canada. To get this service or change your banking information, use My Account on our Web site at **www.cra.gc.ca/myaccount**, or send us a completed Form T1-DD(1), *Direct Deposit Request – Individuals*. To get this form, visit our Web site at **www.cra.gc.ca/forms**, or call 1-800-959-2221.

Note

Your direct deposit request will stay in effect until you change the information or cancel the service. If we cannot deposit a payment into your account, we will mail a cheque to you at the address we have on file.

When should you contact us?

You have to advise us **immediately** about certain changes, as well as the date they happened. This section explains what the changes are and how you should tell us about these changes. Our service standards for correspondence are outlined on page 24.

Have the number of children in your care changed?

We may need to **recalculate your credit** based on the new information.

- If your child is born or a child starts to live with you, see “Do you have children age 18 or younger?” on page 8.

- If a child for whom you were getting the credit is no longer in your care, stops living with you, becomes a spouse or common-law partner or a parent, or dies, call 1-800-959-1953 to tell us.

Has your marital status changed?

If your marital status (see “Definitions” on page 5) changes, be sure to let us know, as this will affect the amount of GST/HST credit to which you are entitled. Complete Form RC65, *Marital Status Change*, or notify us in a letter of your new marital status and the date of the change. Send the completed form or letter to one of our tax offices listed on page 26. To get the form, visit our Web site at www.cra.gc.ca/forms or call 1-800-959-2221.

If you get married or start living common-law, also include your spouse or common-law partner’s name, address, social insurance number, and net income for 2006. You **and** your spouse or common-law partner must sign the form or letter.

Note

Only **one** GST/HST credit payment is allowed per family each quarter. If you were both receiving payments as individuals before you were married or became common-law partners, and you **both** continued to receive payments after your marital status changed, one of you will have to repay the amounts you received after your status changed. Either your or your spouse or common-law partner’s payments will be adjusted to include the credit for **both** of you.

If you are now separated, divorced, or widowed and you did not apply for the GST/HST credit on your 2006 tax return, you can apply by writing to us.

Note

Do **not** advise us of your separation until you have been separated for more than 90 consecutive days.

Example

Peter and Susan separated in September 2007. They have no children. They advised the CRA of their new marital status by sending Form RC65, *Marital Status Change*. Peter filed a 2006 tax return but Susan had not. Susan must file a 2006 tax return to apply for the GST/HST credit for the remainder of the benefit year.

Has a GST/HST credit recipient died?

We may send out a payment after a GST/HST credit recipient dies because we have not been advised of the death. If this happens, please return the payment to us and give us the date of death so that we can update our records.

Was the deceased married or living common-law?

If the deceased recipient's GST/HST credit included an amount for a spouse or common-law partner, that spouse or common-law partner can ask to get any remaining GST/HST credit payments for himself or herself and for any of their children. If the surviving spouse or common-law partner did not file a tax return for the previous year, he or she has to do so and apply for the credit on that tax return.

Was the deceased single, separated, divorced, or widowed?

If the recipient died **before** the scheduled month in which we issue the credit, we cannot make any more payments in that person's name or to that person's estate.

If the recipient died **during or after** the scheduled month in which we issue the credit and the payment has not been cashed, please return it to us so that we can send the payment to the person's estate.

If the recipient was getting a credit for a child, the child's new caregiver should contact us to request GST/HST credit payments for that child.

Example 1

Brenda, a GST/HST credit recipient, passed away on July 1, 2007. On receipt of the July 2007 payment, her sister Judy calls us to determine if the estate is entitled to the credit. Judy is told that because Brenda was alive on the first day of the month in which we issue the credit, the estate is entitled to receive the July 2007 credit. However, no more credits will be issued. We advised Judy to return the cheque to us so it can be reissued to Brenda's estate.

Example 2

Mark is a divorced GST/HST credit recipient who has no eligible children. He passed away on August 30, 2007. Mark's mother called to tell us of her son's passing and wanted to know if the estate would continue to receive Mark's GST/HST credits. The estate would not be eligible to receive GST/HST credits for periods after his death.

Are you moving?

If you move, be sure to let us know right away.

If we do not have your new address, **your payments may stop**, whether you receive them by cheque or direct deposit. To change your address, use our online service, My Account, at www.cra.gc.ca/myaccount, call **1-800-959-1953**, or send us a letter at one of our tax offices listed on page 26.

Other changes

Call 1-800-959-1953 to tell us:

- if you or your spouse or common-law partner is no longer a resident of Canada; or
- if any of the personal information, such as your name, marital status, or the spousal or child information shown on your *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Credit* notice is not correct.

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, responding to correspondence, reviewing programs, and telephone enquiries.

Applications – We will issue a payment, notice, or explanation to you within 80 calendar days.

Correspondence – We will respond to written enquiries within 80 calendar days.

Review – We validate family credits to make sure that only eligible individuals receive the correct amounts—no more, no less. We send out letters and questionnaires to make sure that family credit information is correct and up-to-date. If you have received and answered one of our letters or questionnaires, you can expect to be informed of the result of our review within 60 days of the date we receive the requested information.

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 your call within 2 minutes.

You may have difficulty reaching us during peak periods.

Do you need more information?

Contact us if, after reading this pamphlet, you would like to get forms or publications, or you need help. To get forms or publications, visit our Web site at www.cra.gc.ca/forms or call **1-800-959-2221**. For more information or enquiries, visit our Web site at www.cra.gc.ca/benefits or call us at **1-800-959-1953**.

My Account – My Account is a secure online service that gives you the convenience and flexibility of viewing and managing your personalized information. For more information, visit our Web site at www.cra.gc.ca/myaccount or get Pamphlet RC4059, *My Account for individuals*.

T.I.P.S. (Tax Information Phone Service) – For personal and general tax information by telephone, use our automated service T.I.P.S. by calling **1-800-267-6999**.

Teletypewriter (TTY) users – If you use a TTY because you have a hearing or speech impairment, an agent at our bilingual enquiry service (**1-800-665-0354**) can assist you during regular and evening hours of service.

Tax office addresses

If you need to send a letter, use one of the addresses shown 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

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

Sudbury Tax Services Office
PO Box 20000 Stn A
Sudbury ON P3A 5C1

Summerside Tax Centre
102-275 Pope Road
Summerside PE C1N 5Z7

Surrey Tax Centre
9755 King George Highway
Surrey BC V3T 5E1

Winnipeg Tax Centre
PO Box 14005 Stn Main
Winnipeg MB R3C 0E3