

GST/HST Credit Calculation 2012 Base Taxation Year

Base credit: (\$265)	1 \$ 265.00
Credit for spouse or common-law partner: (\$265)	2 \$ _____
Credit for an eligible dependant: (\$265)	3 \$ _____
Credit for eligible children: (\$139 for each child not included at line 3 above)	\$139 X _____ = 4 \$ _____

Calculation of Additional Credit ** (Complete only if Line 2 above indicates zero)

Family net income:	5 \$ _____
Minus base amount:	6 \$ 8,608.00
Family net income minus base amount: (Line 5 minus Line 6) If result is negative, enter "0"	7 \$ _____
Additional credit: (The lesser of \$139 or 2% of Line 7)	8 \$ _____
Subtotal: (Add Lines 1, 2, 3, 4 and 8)	9 \$ _____

Credit Reduction

Family net income: (Family net income minus UCCB and RDSP income plus UCCB and RDSP repayment)	10 \$ _____
Minus base amount:	11 \$ 34,561.00
Adjusted Family net income minus base amount: (Line 10 minus Line 11) If the result is negative, enter "0"	12 \$ _____
Enter 5% of Line 12:	13 \$ _____
ANNUAL CREDIT: (Line 9 minus Line 13)	14 \$ _____

**** Single parents will receive the full value of the supplement as part of their core GST/HST credit. For these clients, enter \$139.00 at Line 8.**

All amounts are approximate. Your Notice of Determination will show your actual entitlement for the year.