



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Let us help you get your benefits! Guide 2024

## Find out if this guide is for you

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Use the short return to provide the Canada Revenue Agency (CRA) with the information needed to calculate the amounts you may be entitled to receive. The information in this guide will help to explain how to fill out the short return.

The CRA uses the term **Indian** because it has legal meaning under the Indian Act.

The CRA's publications and personalized correspondence are available in braille, large print, e-text and MP3. For more information, go to **[canada.ca/cra-multiple-formats](http://canada.ca/cra-multiple-formats)** or call **1-800-959-8281**.

# Get help doing your taxes

## Free tax clinics

If you have a modest income and a simple tax situation, volunteers from a tax clinic can complete your tax return for free. To find out if you can use this service and to find a tax clinic, go to [canada.ca/taxes-help](https://canada.ca/taxes-help) or call the CRA at **1-800-959-8281**.

## By phone

If you need help completing the short return or if you have any questions, call **1-866-837-1531**.

## Completing your short return

You can use this short return **only** if you meet **all** the conditions listed in the “Eligibility” section on page 1 of the short return for your province or territory.

The information in this guide explains how to complete the short return. The information you provide on the short return will be used to calculate amounts you may be entitled to receive.

### Important

If you have a spouse or common-law partner, **both** of you need to send a completed copy of the short return or Income Tax and Benefit Return so that the CRA can calculate all of the amounts you may be entitled to receive, even if your spouse or common-law partner’s net income is zero. If your spouse or common-law partner is a non-resident of Canada, call Benefit programs at **1-800-387-1193** for more information.

## Step 1 – Information about you

### Residency information for tax administration agreements

If you are a resident of Newfoundland and Labrador, Northwest Territories or Yukon, answer the questions on page 2 of your short return to make sure that the proper tax administration agreement that may be in place within certain areas of your province or territory is applied, if applicable.

### Social insurance number (SIN)

You need a SIN to complete your short return. For more information about the SIN, or how to apply for one, go to [canada.ca/social-insurance-number](https://canada.ca/social-insurance-number).

For additional information about how to apply for a SIN, call the Service Canada Outreach Support Centre at **1-877-631-2657**.

### Mailing address

Enter your current mailing address. Also enter the province or territory where you live now if it is different than your mailing address or where you lived on December 31, 2024.

## Teletypewriter (TTY) and Video Relay Service (Canada VRS) users

If you use a TTY for a hearing or speech impairment, call **1-800-665-0354**.

If you use the Canada VRS application, call **1-800-561-6393**.

If you use another **operator-assisted relay service**, call the CRA’s regular telephone numbers instead of the TTY or Canada VRS numbers.

## Step 2 – Your marital status

Tick the box that applies to your marital status on December 31, 2024. If your marital status changed in 2024, enter the date that it changed.

**Married** means that you have a spouse. This term only applies to a person you are legally married to.

**Living common-law** means that you are living in a conjugal relationship with a person who is **not** your married spouse and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for **at least 12 continuous months**

### Note

In this definition, 12 continuous months includes any period that you were separated for **less than 90 days** because of a breakdown in the relationship.

- This person is the parent of your child by birth or adoption
- This person 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 this person for support

**Separated** means that you have been living apart from your spouse or common-law partner because of a breakdown in the relationship for a period of **at least 90 days**.

### Note

You are still considered to have a spouse or common-law partner if you were separated involuntarily and not because of a breakdown in your relationship. An involuntary separation could happen when one spouse or common-law partner is living away for work, school, or health reasons, or is incarcerated.

Once you have been separated for 90 days because of a breakdown in the relationship, the effective date of your separated status is the day that you started living apart.

If you file your short return before your 90-day separation period is over and that period includes December 31, enter your marital status as married or living common-law, as applicable.

If, after filing your short return, you continue to live separate and apart from your spouse or common-law partner and you have been living this way for **at least 90 days**, you have to change your marital status to “separated” using the first day of the 90-day period as your date of separation. You can change your marital status online, using My Account, or by completing and sending Form RC65, Marital Status Change, to the CRA.

#### Note

You must file an amended return to adjust your entitlement to any amounts that you claimed or to apply for amounts that you may not have been entitled to when you were married or living common-law.

**Widowed** means that you had a spouse or common-law partner who is now deceased.

**Divorced** means that you are legally divorced from your former spouse.

**Single** means that **none** of the other marital statuses applies to you.

### Step 3 – Children living with you

Complete this step if you had children under 19 years of age living with you on December 31, 2024.

**Children** must be under the age shown on the short return at the end of the year.

#### Children’s special allowance (CSA)

The CSA is a tax-free monthly amount paid to a federal or provincial department, agency, or institution approved by a province or territory to have custody and care of children, or an Indigenous governing body (or department or agency authorized or appointed by an Indigenous governing body) caring for a child under 18 years of age who resides in Canada.

### Step 4 – Information about your income

Tick **all** of the boxes that apply to your income for 2024 so that the CRA can calculate the amounts you may be entitled to receive. The terms **exempt income**, **not taxable**, and **taxable income** are explained in this section.

#### Exempt income

If you are an individual who is registered or entitled to be registered under the Indian Act, your personal property, including income, is **exempt** from tax when it is situated on a reserve.

If this describes your income, tick the corresponding box on your short return.

Your employment income for 2024 is usually tax-exempt if **any** of the following situations apply to you:

- **At least 90%** of your employment duties were performed on a reserve
- You lived on a reserve and your employer was resident on a reserve, no matter where you worked

- You lived on a reserve, or your employer was resident on a reserve, and **more than 50%** of your work was performed on a reserve
- Your employment duties are related to your employer’s non-commercial activities that are carried on exclusively for the benefit of individuals registered or entitled to be registered under the Indian Act who, for the most part, live on a reserve

#### Note

Your employer must be a resident on a reserve and be an Indian band that has a reserve, a tribal council representing one or more bands that have reserves, or an Indian organization controlled by one or more such bands or tribal councils. The organization’s activities have to be dedicated exclusively to the social, cultural, educational, or economic development of individuals registered or entitled to be registered under the Indian Act, who, for the most part, live on reserves.

These are the most common employment situations; however, any factors connecting the income to a reserve must be analyzed to determine if the tax exemption applies. For more information, go to [canada.ca/taxes-guidelines-indigenous](https://canada.ca/taxes-guidelines-indigenous), or call the CRA at **1-800-959-8281**.

#### Note

If you perform **less than 90%** of your duties on a reserve and your employment income is **not** exempted by any of the above situations, your exemption is prorated based on the percentage of duties that you performed on the reserve.

The following amounts and other similar payments are **exempt** from tax if you received them as a result of **exempt** employment income:

- Canada Pension Plan (CPP) benefits
- Quebec Pension Plan (QPP) benefits
- employment insurance benefits
- provincial parental insurance plan benefits
- pension income benefits
- retiring allowances (severance pay)

Other types of **exempt** income include:

- rental income from a property situated on a reserve
- training allowances received under the Employment Insurance Act or a general Government of Canada training program if the training takes place on a reserve
- scholarships and bursaries that meet certain criteria (for more information, go to [canada.ca/taxes-students](https://canada.ca/taxes-students) or contact the CRA)
- certain interest income earned on a reserve

For more information, go to [canada.ca/section87-tax-exemption](https://canada.ca/section87-tax-exemption) or contact the CRA.

#### Income that is not taxable

You can report only certain amounts on the short return that are **not taxable**.

Tick the corresponding box on your short return if you received any of the following amounts:

- social assistance payments
- net federal supplements, including the guaranteed income supplement (GIS)
- an allowance received as an emergency services volunteer (up to \$1,000 from **each** of your eligible employers) or worker's compensation benefits

### Amounts that are not reported or taxed

You do **not** have to report certain income and benefit amounts that are not taxed, such as:

- lottery winnings of any amount, unless the prize can be considered income from employment, a business or property, or a prize for achievement
- most gifts and inheritances
- GST/HST credit and CCB payments, including those from related provincial or territorial programs
- Canada Carbon Rebate (formerly known as the Climate action incentive payment)
- compensation received from a province or territory if you were a victim of a criminal act or motor vehicle accident
- most amounts received from a life insurance policy following someone's death

#### Note

Income earned on any of the amounts in this section (such as interest earned when you invest lottery winnings) is **taxable**.

For more information, go to [canada.ca/amounts-not-taxed](https://canada.ca/amounts-not-taxed).

### Taxable income

Tick the corresponding box on your short return if the information in this section describes your income.

Income **not** included under "exempt income" or "income that is not taxable" above **is** taxable.

You can report only the following taxable income amounts on your short return (other than the **exempt** income above):

- employment income
- employment insurance benefits
- old age security pension (excluding the GIS for seniors)
- Canada or Quebec Pension Plan benefits (including disability benefits)
- other pensions and superannuation
- interest income

Complete an Income Tax and Benefit Return **instead** of this short return to apply for the amounts that you may be entitled to receive if you had other income that is **not** included in the list above or if the total of your taxable income was more than what is listed under "Eligibility" on page 1 of your short return.

For information about other deductions that could relate to your income and other amounts that you could receive, go to [canada.ca/taxes-deductions](https://canada.ca/taxes-deductions).

### Deductions related to your exempt income

For a list of deductions that could affect your income, go to [canada.ca/taxes-deductions](https://canada.ca/taxes-deductions).

## Step 5 – Signature and supporting documents

Sign your short return and attach any documents you may have, such as:

- T4 slips (for example the T4, T4A, T4A(OAS), T4E, T4A(P))
- T5 slips (T5 and T5007)