



Tax tip

“Should I file my income tax return even if I don’t have any income to report?”

Did you know...?

You have to file a tax return to be eligible to receive certain benefits and credits.

Important facts for:

- **Seniors:** You may be eligible to receive a goods and services tax/harmonized sales tax (GST/HST) credit, or you may be allowed to split up to 50% of your pension income. To learn more, go to www.cra.gc.ca/seniors.
- **Post-secondary students:** You may be able to claim the interest paid on your student loans and to carry forward or transfer your tuition, education, and textbook amounts. You might also be eligible for other credits and benefits, but you won’t know unless you file. By filing your return, you will find out how much RRSP deduction room you have available for the future. To learn more, go to www.cra.gc.ca/students.
- **Newcomers to Canada (immigrants):** When you enter Canada and establish significant residential ties, you generally become a resident of Canada for tax purposes. If you are considered a Canadian resident for tax purposes, you may have to file a tax return and report your “world” income (from sources both inside and outside Canada) received during the year. Even if you did not receive any income, filing a return will allow you to apply for credits and benefits you may be eligible for. To learn more, go to www.cra.gc.ca/international.
- **Adults 19 and older:** You may be eligible for the GST/HST credit! To learn more, go to www.cra.gc.ca/gsthstcredit.
- **Parents:** The CRA administers many tax credits and benefits, such as the GST/HST credit, the Canada Child Tax Benefit, the Universal Child Care Benefit, and the Children’s Fitness Tax Credit through the income tax return that you file every year. Don’t miss out! To learn more, go to www.cra.gc.ca/benefits.

For more information, visit our Web site at www.cra.gc.ca or call us at **1-800-959-8281**.

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