

**Goods and services tax/harmonized sales tax (GST/HST) credit** calculation sheet  
for the July 2019 to June 2020 payments (2018 base year)

Base Credit: (\$580)	<b>1</b> \$580
Credit for spouse or common-law partner: (\$580)	<b>2</b> \$ _____
Credit for eligible dependant: (\$580)	<b>3</b> \$ _____
Credit for eligible children: \$306 $\times$ ___ = (\$306 for each child not included at line 3 above)	<b>4</b> \$ _____

**Calculation of Additional Credit <sup>1</sup>**

(Complete only if line 2 above indicates zero)

Family net income:	<b>5</b> \$ _____
Minus base amount:	<b>6-</b> \$9,412
Family net income minus base amount: (Line 5 minus Line 6) If result is negative, enter "0"	<b>7</b> \$ _____
Additional Credit: (The less of \$306 or 2% of Line 7)	<b>8</b> \$ _____
<b>Subtotal: (Add lines 1, 2, 3, 4 and 8)</b>	<b>9</b> \$ _____

**Credit Reduction**

Adjusted family net income: (Family net income minus Universal Child Care Benefit (UCCB) and Registered Disability Savings Plan (RDSP) Income plus UCCB and RDSP repayment)	<b>10</b> \$ _____
Minus base amount:	<b>11-</b> \$37,789
Adjusted family net income minus base amount: (Line 10 minus Line 11). If the result is negative, enter "0"	<b>12</b> \$ _____
Enter 5% of Line 12:	<b>13</b> \$ _____
<b>ANNUAL CREDIT: (Line 9 minus Line 13)</b>	<b>14</b> \$ _____

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

**Footnotes**

- 1) Single parents will receive the full value of the supplement as part of their base GST/HST credit. For these clients, enter \$306 at Line 8.