

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)	1 \$580
Credit for spouse or common-law partner: (\$580)	2 \$ _____
Credit for eligible dependant: (\$580)	3 \$ _____
Credit for eligible children: $\$306 \times \underline{\hspace{1cm}} =$ (\$306 for each child not included at line 3 above)	4 \$ _____

Calculation of Additional Credit ¹

(Complete only if line 2 above indicates zero)

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

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)	10 \$ _____
Minus base amount:	11- \$37,789
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 \$ _____

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.