

**GST/HST credit - calculation sheet for the July 2018 to June 2019 payments
(2017 tax year)**

Base credit: (\$284) **1** \$284.00
Credit for spouse or common-law partner: (\$284) **2** \$ _____
Credit for eligible dependant: (\$284) **3** \$ _____
Credit for eligible children: \$149 × ____ = **4** \$ _____
(\$149 for each child not included at line 3 above)

Calculation of additional credit ¹

(complete only if line 2 above indicates zero)

Family net income: **5** \$ _____
Minus base amount: **6-** \$9,209
Family net income minus base amount: **7** \$ _____
(line 5 minus line 6). If the result is negative, enter "0"
Additional credit: **8** \$ _____
(the less of \$149 or 2% of line 7)
Subtotal: (add lines 1, 2, 3, 4 and 8) **9** \$ _____

Credit reduction

Family net income: **10** \$ _____
(family net income minus Universal child care benefit
(UCCB) and Registered disability savings plan (RDSP)
income plus UCCB and RDSP repayment)
Minus base amount: **11-** \$36,976
Adjusted family net income minus base amount: **12** \$ _____
(line 10 minus line 11). If the result is negative, enter "0"
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 core GST/HST credit. For these clients, enter \$149.00 at line 8.