

**GST/HST credit - calculation sheet for the July 2019 to June 2020 payments  
(2018 tax year)**

|  |                   |
|--|-------------------|
| Base Credit: (\$290)   | <b>1</b> \$290.00 |
| Credit for spouse or common-law partner: (\$290)   | <b>2</b> \$ _____ |
| Credit for eligible dependant: (\$290)   | <b>3</b> \$ _____ |
| Credit for eligible children: $\$153 \times \underline{\hspace{1cm}} =$<br>(\$153 for each child not included at line 3 above) | <b>4</b> \$ _____ |

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**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:<br>(Line 5 minus Line 6) If result is negative, enter "0" | <b>7</b> \$ _____ |
| Additional Credit:<br>(The less of \$153 or 2% of Line 7)                                      | <b>8</b> \$ _____ |
| <b>Subtotal: (Add lines 1, 2, 3, 4 and 8)</b>  | <b>9</b> \$ _____ |

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**Credit Reduction**

|   |                     |
|---|---------------------|
| Ajusted family Net Income:<br>(Family net income minus Universal Child Care Benefit<br>(UCCB) and Registered Disability Savings Plan (RDSP)<br>Income plus UCCB and RDSP repayment) | <b>10</b> \$ _____  |
| Minus base amount:  | <b>11-</b> \$37,789 |
| Adjusted Family net income minus base amount:<br>(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> \$ _____  |

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**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 \$153.00 at Line 8.