



New to Canada?



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

Resident of Canada for tax purposes

Significant residential ties to Canada:

- a home in Canada
- a spouse or common-law partner in Canada
- dependants who move to Canada to live with you

Residency status for tax purposes is different from immigrant status.

If you would like the opinion of the Canada Revenue Agency (CRA) about your residency status, fill out and send the CRA **Form NR74, Determination of Residency Status.**

Ukraine Immigration Measures: Financial Assistance

The Government of Canada is giving financial assistance to help Ukrainian families in Canada under the Canada-Ukraine authorization for emergency travel (CUAET).

The assistance is a one-time, non-taxable benefit. It is not considered income from a source and does not need to be reported on the income tax and benefit return.

For more information go to:

[Ukraine immigration measures: Financial assistance.](#)

Find a Service Canada office:

canada.ca/service-canada-office

1-800-622-6232

Get more information on the SIN:

canada.ca/social-insurance-number

1-866-274-6627

Do I need to do taxes?

You must file if:

- you have to pay tax for the year
- the CRA asked you to file
- you want a refund of tax you overpaid
- you want the CRA to determine if you are eligible to receive the GST/HST credit and other benefits

canada.ca/taxes-newcomers

World income

World income is income from **all sources** (both inside and outside Canada)

- You must report any world income you earned after you became a resident of Canada
- You may be able to claim the foreign tax credit if you earned income from outside Canada

Benefits and credits you could get

Benefits Finder Online: canada.ca/benefits-finder

- Canada child benefit
- Goods and services tax / harmonized sales tax credit
- Disability tax credit
- Child disability benefit
- Provincial or territorial payments

canada.ca/child-family-benefits



GST/HST credit

- Up to \$612 per year + \$161 per year, per child

Eligibility for GST/HST credit

You may be eligible for this credit if you are a resident of Canada and at least one of the following applies:

- You are 19 years of age or older before the month in which the CRA issues a payment;
 - You have (or previously had) a spouse or common-law partner; or
 - You are (or previously were) a parent and live (or lived) with your child.
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- **Newcomers without children may apply for the GST/HST credit using Form RC151 GST/HST Credit and Climate Action Incentive Payment Application for Individuals Who Become Residents of Canada. Newcomers with children will need to complete form RC66 to receive the child portion of the GST/HST tax credit. For more information, visit:**

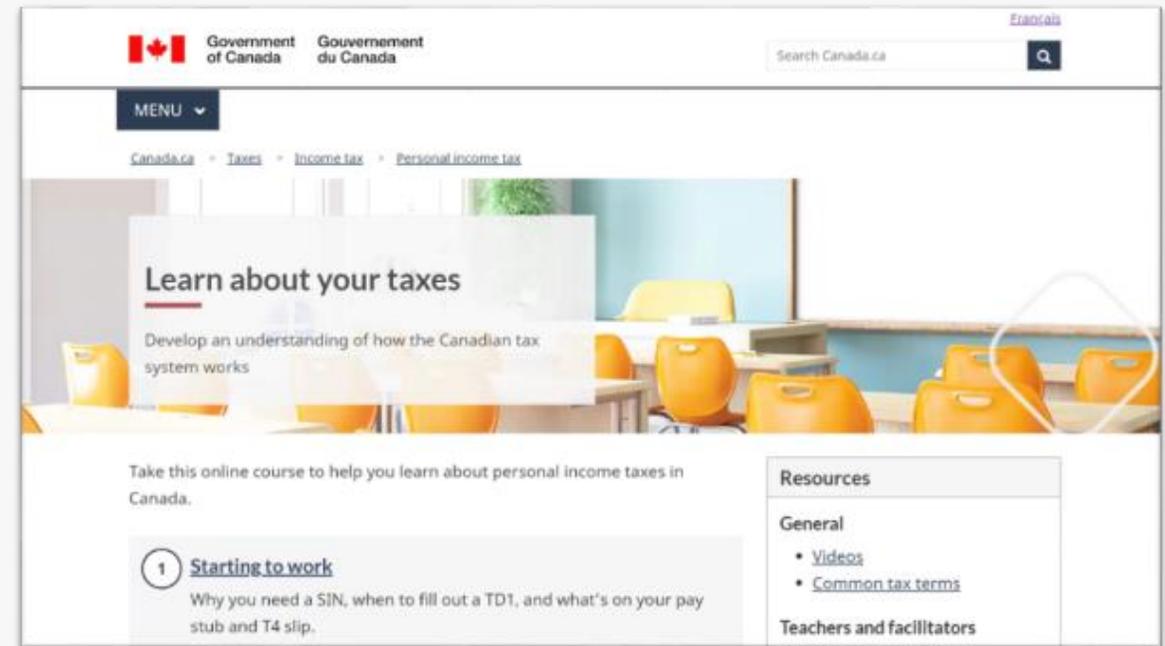
canada.ca/new-to-canada

Want to learn more about taxes?

We can help. Check out our free online learning tool, Learn about your taxes!

You will learn:

- what you need when starting a job
- what you need before doing your taxes
- how to do a basic tax return



canada.ca/learn-about-taxes

For more information

CRA web addresses and phone numbers	
Information for Newcomers	canada.ca/new-to-canada
Child and family benefits	canada.ca/child-family-benefits
For information on how to get a SIN	canada.ca/social-insurance-number
CUAET	<u>Ukraine immigration measures: Financial assistance</u>
Community Volunteer Income Tax Program	canada.ca/taxes-help
Benefits and Credits for Newcomers	canada.ca/individuals-video-gallery
Benefits Finder online	canada.ca/benefits-finder
My Account	canada.ca/my-cra-account
E-services	canada.ca/cra-electronic-services
Benefit enquiries	1-800-387-1193
Individual enquiries (and to get forms)	1-800-959-8281
Pamphlet T4055, Newcomers to Canada	Available on Canada.ca