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Canada Groceries and Essentials Benefit Application for Individuals Who Become Residents of Canada

Fill out this form to apply for the Canada Groceries and Essentials Benefit (CGEB), including related provincial and territorial programs, and to register your children under the age of 19 who are also residents of Canada. The CGEB replaces the goods and services tax/harmonized sales tax (GST/HST) credit.

For more information, refer to "General information" on pages 6 and 7.

Step 1 – Your information

Social insurance number (SIN):

If you do not have a SIN, refer to "You need a social insurance number" on page 6. If you are not eligible for a SIN, enter your temporary tax number (TTN) or individual tax number (ITN).

First name:

Last name:

It is important to use the same first and last names in all your interactions with the Canada Revenue Agency (CRA). If you have more than one first or last name, make sure you always use them in the same order. If you only have one name, whether it is a first name or a last name, you should enter it as a last name.

Date of birth: Year Month Day

Your language of correspondence: ☐ English ☐ Français

Phone numbers: Home: Work: Ext: Cell:

Step 2 – Your address

Mailing address

Apt. No. – Street No., Street name, PO Box, RR:

City:

Province or territory:

Postal code:

Have you moved from a different province or territory within the last 12 months? ☐ Yes ☐ No

If **yes**, enter the previous province or territory and the date you moved: Date: Year Month Day

Home address

☐ Same as mailing address

Apt. No. – Street No., Street name, RR:

City:

Province or territory:

Postal code:

Canada

Step 3 – Your marital status

Select the box that applies to your marital status on the date you **became** a resident of Canada and enter the date this marital status began.
Select only one box.

☐ **Married** means that you have a spouse. This term only applies to a person you are legally married to.

☐ **Living common-law** means that you are living in a conjugal relationship with a person who is **not** your married spouse and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least **12 continuous months**

  Note
  In this definition, 12 continuous months includes any period you were separated for **less than 90 days** because of a breakdown in the relationship.
- This person is the parent of your child by birth or adoption
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on this person for support

☐ **Separated** means that you have been living apart from your spouse or common-law partner because of a breakdown in the relationship for a period of **at least 90 days**.

Note
You are still considered to have a spouse or common-law partner if you were separated involuntarily and **not** because of a breakdown in your relationship. An involuntary separation could happen when one spouse or common-law partner is living away for work, school or health reasons, or is incarcerated.

Once you have been separated for 90 days because of a breakdown in the relationship, the effective day of your separated status is the date you started living apart.

☐ **Widowed** means that you had a spouse or common-law partner who is now deceased.

☐ **Divorced** means that you are legally divorced from your former spouse.

☐ **Single** means that **none** of the other marital statuses apply to you.

Enter the date the selected status began
(leave it blank if you have always been single): Year Month Day

If your marital status has changed **since** you became a resident of Canada, select the box that applies to your new marital status and enter the date of this change:

☐ Married ☐ Living common-law ☐ Separated ☐ Widowed ☐ Divorced ☐ Single

Since Year Month Day

If you selected **married** or **living common-law**, enter your spouse or common-law partner's information:

Social insurance number (SIN):

If your spouse or common-law partner does not have a SIN, refer to "You need a social insurance number" on page 6. If your spouse or common-law partner is not eligible for a SIN, enter their TTN or their ITN.

First name: _____

Last name: _____

Date of birth: Year Month Day

If your spouse or common-law partner's address is different from yours, enter it here; otherwise, their address will be updated to match the address indicated in Step 2.

_____

_____

_____

_____

☐ Your spouse or common-law partner is a non-resident of Canada

Step 4 – Your residency status

Who is considered a resident of Canada

The most important thing to consider when determining your residency status in Canada for income tax purposes is whether or not you maintain or establish significant residential ties with Canada. Significant residential ties to Canada include:

- a home in Canada
- a spouse or common-law partner in Canada
- dependants in Canada

If you received a letter from the CRA about your residency status, include a copy of it with this application.

For more information on residency status in Canada, go to **canada.ca/cra-determining-residency-status**.

A – Newcomer to Canada

	You	Your spouse or common-law partner
Enter the date you, or your spouse or common-law partner, became a resident of Canada	Year Month Day	Year Month Day

B – Returning resident of Canada

	You	Your spouse or common-law partner
Enter the Canadian province or territory in which you, or your spouse or common-law partner, resided before you cut your residential ties with Canada		
Enter the date you, or your spouse or common-law partner, cut your residential ties with Canada (became a non-resident)	Year Month Day	Year Month Day
Enter the date you, or your spouse or common-law partner, re-established your residential ties with Canada (became a resident again)	Year Month Day	Year Month Day

Step 5 – Information about the child(ren)

You must provide proof of birth if the CRA has not paid benefits to anyone for the child or children for whom you are completing this form. For more information on proof of birth, refer to "Examples of acceptable documents" on page 6.

Shared custody

The CRA considers you to be in a shared-custody situation if the child lives with you 40% to 60% of the time and the rest of the time with another individual, generally at a different address. This normally happens after a separation or a divorce.

For more information on shared custody, consult Booklet T4114, Canada Child Benefit, under "If you share custody of a child."

Do **not** give information about a child if you have already given their information (for example, on Form RC66 or a previously submitted Form RC151), unless the child left your care and has now returned, or the percentage of time the child is in your care has changed.

Child 1 – Information

First name: _____

Last name: _____

Gender: ☐ Female ☐ Male

Date of birth: Year Month Day

City of birth: _____

Province or territory of birth (or country if outside Canada): _____

Does the child live with you more than 60% of the time? ☐ Yes ☐ No

If **yes**, enter the date the child started living with you more than 60% of the time. If the child has lived with you since birth, tick the box: Year Month Day or ☐ Since birth

Step 5 – Information about the child(ren) (continued)

If **no**, select the box that represents the percentage of time the child lives with you (select only one box):

☐ 40% to 60% of the time, and the child lives the rest of the time with another individual at a different address (for example, the child lives with you one week and with the other individual one week, or with you 4 days a week and with the other individual 3 days a week)

If you select this box, the CRA considers you to be in a shared custody situation for this child. Enter the date the child started living with you 40% to 60% of the time:

Year Month Day

☐ Less than 40% of the time (for example, the child lives with you every second weekend)

If you select this box, the CRA does not consider you eligible for this child. We will process this application for you and your spouse or common-law partner only.

Child 2 – Information

First name: _____

Last name: _____

Gender: ☐ Female ☐ Male

Date of birth: Year Month Day

City of birth: _____

Province or territory of birth (or country if outside Canada): _____

Does the child live with you more than 60% of the time? ☐ Yes ☐ No

If **yes**, enter the date the child started living with you more than 60% of the time. If the child has lived with you since birth, tick the box: Year Month Day or ☐ Since birth

If **no**, select the box that represents the percentage of time the child lives with you (select only one box):

☐ 40% to 60% of the time, and the child lives the rest of the time with another individual at a different address (for example, the child lives with you one week and with the other individual one week, or with you 4 days a week and with the other individual 3 days a week)

If you select this box, the CRA considers you to be in a shared custody situation for this child. Enter the date the child started living with you 40% to 60% of the time:

Year Month Day

☐ Less than 40% of the time (for example, the child lives with you every second weekend)

If you select this box, the CRA does not consider you eligible for this child. We will process this application for you and your spouse or common-law partner only.

If you are applying for more than two children, you can use Form RC66-1, Additional Children. You can also attach a separate sheet of paper with the information asked above.

Step 6 – Your income

Enter your and your spouse's or common-law partner's (if you have one) income from all sources that was **not** reported on a Canadian tax return. All amounts must be converted into **Canadian dollars** using the Bank of Canada exchange rate in effect when you received the income. For the exchange rates, go to **bankofcanada.ca/rates/exchange**.

Enter "0" if you had no income.

Note
If you are an individual who is registered or entitled to be registered under the Indian Act, do not report the portion of income that qualifies for the tax exemption under section 87 of the Indian Act. For more information, go to **canada.ca/taxes-benefits-indigenous**.

A – The year you became a resident of Canada

	You
Enter the year you became a resident of Canada	

Do not enter your spouse's or common-law partner's income in this section if they did not become a resident of Canada in that year.

	You	**Your spouse or common-law partner**
Enter the income earned from January 1 of the year you entered above to the date you each became a resident	$	$

B – One year before you became a resident of Canada

Enter the year that is one year before you became a resident of Canada

For example, if you became a resident of Canada in 2026, you would enter "2025."

	You	**Your spouse or common-law partner**
Enter the income earned one year before you each became a resident of Canada	$	$

Note
If your spouse or common-law partner does not reside in Canada, do not provide their income.

C – Two years before you became a resident of Canada

Fill out this step **only** if you became a resident of Canada between January 1 and May 31 of the year you entered in section A.

Enter the year that is two years before you became a resident of Canada

For example, if you became a resident of Canada on February 15, 2026, you would enter "2024."

	You	**Your spouse or common-law partner**
Enter the income earned two years before you each became a resident of Canada	$	$

Note
If your spouse or common-law partner does not reside in Canada, do not provide their income.

Step 7 – Signature

I certify that the information given on this form is correct and complete. I understand that it is a serious offence to make a false statement.

Your signature _____ Date: Year Month Day

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 140 on Info Source at **canada.ca/cra-info-source**.

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General information

The CGEB (formerly the GST/HST credit) is a tax-free quarterly payment that helps low- and modest-income individuals and families with the cost of groceries and other day-to-day essentials. It may also include payments from provincial and territorial programs.

Eligibility criteria

You are **generally eligible** for the CGEB if you are:

- at least 19 years old; if you are under 19 years old, you must meet at least **one** of the following conditions during the same period:
  - You have (or had) a spouse or common-law partner
  - You are (or were) a parent and live (or lived) with your child
- a resident of Canada for tax purposes:
  - during the month **before** the CRA makes a payment
  - at the **beginning** of the month the CRA makes a payment

If you have a spouse or common-law partner

You can get the CGEB for your spouse or common-law partner. Generally, they have to be a resident of Canada for income tax purposes in the month before and at the beginning of the month in which the CRA makes a payment. Fill out the section "Information about your spouse or common-law partner" on the first page of the application form. If your spouse or common-law partner is a non-resident, you may still be eligible for the CGEB, but the CRA will calculate the amount of the benefit as if you were single.

To continue receiving the quarterly payments for the CGEB, you and your spouse or common-law partner, if you have one, must file an income tax and benefit return for the year you immigrated to Canada and for each following year. If you have a spouse or common-law partner who is also a resident of Canada, only **one of you** can get the CGEB for both of you. No matter which one of you receives the payment, the amount will be the same.

How the CGEB is calculated

The CRA bases your CGEB on your and your spouse's or common-law partner's income from all sources, both inside **and** outside Canada (if they are a resident of Canada), and on the number of children you have registered.

The CRA will send you a CGEB notice telling you how much you will get and how the amount was calculated. CGEB payments are normally issued in July, October, January, and April.

To get an estimate of your CGEB, go to **canada.ca/child-family-benefits-calculator**.

Related provincial and territorial programs

The Canada Revenue Agency administers the following provincial and territorial programs that are related to the CGEB:

- New Brunswick harmonized sales tax credit
- Newfoundland and Labrador income supplement
- Newfoundland and Labrador seniors' benefit
- Nova Scotia affordable living tax credit
- Ontario sales tax credit
- Prince Edward Island essentials benefit
- Saskatchewan low-income tax credit

You don't need to apply to a province or territory to get payments for these programs. If you are eligible and have applied for the CGEB, your provincial or territorial credit payments will be combined with your CGEB payments (except for the Ontario sales tax credit, as part of the Ontario trillium benefit, which is issued separately).

You need a social insurance number

You and your spouse or common-law partner (if you have one) need a social insurance number (SIN) to apply. However, if Service Canada will not give you a SIN, you can still apply by filling out this form and attaching a letter explaining why you cannot get a SIN. You must also attach a clear photocopy of **any** of the following documents:

- passport
- driver's licence
- visitor record
- birth certificate or proof of birth
- any document issued by Immigration, Refugees and Citizenship Canada
- any document that proves your or your spouse's or common-law partner's identity

Direct deposit

Direct deposit is a fast, convenient, and secure way to receive your CRA payments directly into your account at a financial institution in Canada. For more information, go to **canada.ca/cra-direct-deposit** or contact your financial institution.

Examples of acceptable documents

If your documents are in a language other than English or French, you have to provide a copy of the original documents written in the foreign language with an acceptable English or French translation. For more information, go to **canada.ca/child-benefits-supporting-documents**.

As **proof of birth**, send us a copy of any of the following documents showing the child's family name, given name, and date of birth:

- birth certificate
- certified copy of birth registration
- hospital record of birth, or the record of the attending physician, nurse, or midwife at the birth
- baptismal or cradle roll certificate or other church record
- Indian status card
- passport

Acceptable documents issued by Immigration, Refugee and Citizenship Canada for children born outside of Canada:

- Canadian citizenship certificate (front and back)
- permanent resident card
- confirmation of permanent residence
- notice of decision issued by the Immigration and Refugee Board of Canada
- temporary resident permit

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When you should contact the CRA

Call **1-800-387-1193** or send the CRA a letter to tell us immediately about the following changes and the date they happened or will happen:

- You move (if the CRA does not have your new address, **your payments may stop**, whether you get them by direct deposit or by cheque)

  Note
  You can also tell the CRA by sending Form RC325, Address and Telephone Number Change Request.
- You get your payments by direct deposit and your banking information changes
- A child is born, starts living with you, or stops living with you
- Your marital status changes

  Note
  You can also tell the CRA by sending Form RC65, Marital Status Change.

Call **1-800-387-1193** to tell the CRA immediately about the following changes and the date they happened or will happen:

- You (or your spouse or common-law partner) are no longer a resident of Canada
- The CGEB recipient has died

Where to send your form

Send your form or letter and any documents to the tax centre that serves your area. Use the chart below to get the address.

If your tax services office is located in:	**Send your correspondence to the following address:**
Alberta, British Columbia, Manitoba, Northwest Territories, Nunavut, Saskatchewan, or Yukon	Winnipeg Tax Centre Post Office Box 14005, Station Main Winnipeg MB R3C 0E3
New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, or Prince Edward Island	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Québec	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2

For more information

For more information on the CGEB, go to **canada.ca/groceries-essentials-benefit**, refer to Guide RC4210, Canada Groceries and Essentials Benefit, or call **1-800-387-1193**.

For more information on residency status in Canada, go to **canada.ca/newtocanada**.

To get the CRA's forms and publications, go to **canada.ca/cra-forms-publications** or call **1-855-330-3305**.