

## GST/HST credit - calculation sheet for the July 2016 to June 2017 payments (2015 tax year)

Base credit: (\$276)	1	\$276.00
Credit for spouse or common-law partner: (\$276)	2	\$ _____
Credit for eligible dependant: (\$276)	3	\$ _____
Credit for eligible children: (\$145 for each child not included at line 3 above)	\$145 × ____ = 4	\$ _____

---

### Calculation of additional credit <sup>1</sup>

(complete only if line 2 above indicates zero)

Family net income:	5	\$ _____
Minus base amount:	6-	\$8,948.00
Family net income minus base amount: (line 5 minus line 6). If the result is negative, enter "0"	7	\$ _____
Additional credit: (the less of \$145 or 2% of line 7)	8	\$ _____
<b>Subtotal: (add lines 1, 2, 3, 4 and 8)</b>	9	\$ _____

---

### Credit reduction

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-	\$35,926.00
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	\$ _____
<b>Annual credit: (line 9 minus line 13)</b>	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 \$145.00 at line 8.