

## Universal Child Care Benefit (UCCB)

The UCCB is designed to help Canadian families, as they try to balance work and family life, by supporting their child care choices through direct financial support. The UCCB is for children under the age of 6 years and is paid in instalments of \$100 per month per child.

Enrolment for the UCCB is processed through the [Canada Child Benefits application](#) or by applying online on [My Account](#) by using the Apply for child benefits service.





**Last payment** - March 20, 2008  
**Next payment** - April 18, 2008  
[Additional payment dates](#)

[Apply for the Universal Child Care Benefit](#) or apply online on [My Account](#) by using the Apply for child benefits service.

[Forms and publications - Child and family benefits](#)

### Frequently asked questions about the Universal Child Care Benefit

 

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## UCCB - Application and eligibility

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### 1. Who is eligible for the Universal Child Care Benefit (UCCB)?

To receive the UCCB, all the following conditions must be met.

- a) You must live with the child, and the child must be under the age of 6;
- b) You must be the person who is primarily responsible for the care and upbringing of the child;

This means you are responsible for such things as supervising the child's daily activities and needs, making sure the child's medical needs are met, and arranging for child care when necessary. If there is a female parent who lives with the child, we usually consider her to be this person. However, it could be the father, a grandparent, or a guardian.

- c) You must be a resident of Canada;

We consider you to be a resident of Canada when you establish sufficient residential ties in Canada.

- d) You or your spouse or common-law partner must be:

- Canadian citizen;
- "permanent resident" (as defined in the Immigration and Refugee Protection Act);
- "protected person" (as defined in the Immigration and Refugee Protection Act); or
- "temporary resident" (as defined in the Immigration and Refugee Protection Act) who has lived in Canada throughout the previous 18 months, and who has a valid permit in the 19th month (other than one that states "does not confer status"). If this is your situation, you should not apply before the 19th month.

### 2. When do I apply for the UCCB?

Generally, you should apply for the UCCB as soon as possible after:

- your child is born;
- a child starts to live with you; or
- you become a resident of Canada.

### 3. My child(ren) does/do not go to daycare. Can I receive the UCCB anyway?

The UCCB supports Canadian families in their child care choices, whether or not the children are in institutionalized daycare programs.

### 4. How do I apply for the UCCB?

Enrolment for the UCCB is processed through the [Canada Child Benefits Application](#). You can download the application form or get a copy by contacting us at 1-800-959-2221. You can also order a copy of the form through our [online ordering service](#) or apply online on [My Account](#) by using the Apply for child benefits service.

**5. After I complete the Canada Child Benefits Application, where do I send it?**

Send your completed application to [your tax centre](#). After we process your application, we will advise you of your CCTB and your UCCB eligibility and entitlements.

**6. If I file a Canada Child Benefits Application, when can I expect to receive my first UCCB payment?**

You can expect to hear from us within 80 calendar days after we get your application by mail or after you have applied online on [My Account](#) by using the Apply for child benefits service. In other words, we will issue a payment, notice or explanation to you within 80 calendar days.

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## News release

### Canada Child Tax Benefit

Ottawa, Ontario, March 20, 2008... The Canada Revenue Agency (CRA) issued the March Canada Child Tax Benefit (CCTB) payments today. The payments totalling more than \$815 million were issued to over 2.9 million recipients across Canada.

Recipients who are expecting a benefit payment and have not received it by March 31 should call the Agency's CCTB enquiry service at **1-800-387-1193**. This service is available weekdays from 8:15 a.m. to 5:00 p.m., local time.

To receive or continue to receive CCTB payments, recipients and their spouses or common-law partners must each file a tax return every year even if there is no income to report. Please note that there is still time to file your 2006 Income Tax and Benefit Return.

Benefit recipients who are moving or have a new address should inform the Agency as soon as possible to ensure that their CCTB payments are not disrupted even if they use direct deposit and their bank account does not change. The [Change my address](#) service at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) makes it easier for clients to notify the CRA of a change of address.

The CRA administers child benefit programs on behalf of some provinces and territories. The following provincial and territorial amounts are combined with the CCTB into a single monthly payment:

- BC Family Bonus
- New Brunswick Child Tax Benefit
- Newfoundland and Labrador Child Benefit
- Northwest Territories Child Benefit
- Nova Scotia Child Benefit
- Nunavut Child Benefit
- Yukon Child Benefit

Recipients can have their CCTB payments deposited directly into their account at their financial institution. To take advantage of this option, [Form T1-DD\(1\)](#), Direct Deposit Request, must be completed. This form can be downloaded from the CRA's Web site or obtained by calling CRA at **1-800-959-2221**.

Information on the CCTB can also be found on the [Child and Family Benefits](#) pages on the CRA's Web site at [www.cra.gc.ca](http://www.cra.gc.ca).

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This document is also available for [download in PDF format](#).

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## CCTB: Application and Eligibility

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### 1. What is the Canada Child Tax Benefit?

The Canada Child Tax Benefit (CCTB) is a tax-free monthly payment made to eligible families to help them with the cost of raising children under age 18.

The CCTB may include the Child Disability Benefit (CDB), a monthly benefit providing financial assistance for qualified families caring for children with severe and prolonged mental or physical impairments.

Also included with the CCTB is the National Child Benefit Supplement (NCBS), a monthly benefit for low-income families with children. The NCBS is the Government of Canada's contribution to the National Child Benefit, a joint initiative of federal, provincial, and territorial governments, and First Nations.

### 2. What is the National Child Benefit?

The [National Child Benefit](#) (NCB) is a joint initiative of the federal, provincial, and territorial governments, and First Nations. This initiative:

- helps prevent and reduce the depth of child poverty;
- ensures that families will always be better off as a result of parents working; and
- reduces overlap and duplication of government programs and services.

### 3. What is meant by "family net income"?

Family net income is your net income added to the net income of your spouse or common-law partner, if you have one, **minus** any amount you or your spouse or common-law partner reported on line 117 for UCCB. Net income is the amount on line 236 of a person's return.

### 4. Can I get the Canada Child Tax Benefit (CCTB)?

To get the CCTB, you must meet **all** the following conditions:

- you must live with the child, and the child must be under the age of 18;
- you must be the person who is primarily responsible for the care and upbringing of the child;
  - This means you are responsible for such things as supervising the child's daily activities and needs, making sure the child's medical needs are met, and arranging for child care when necessary. If there is a female parent who lives with the child, we usually consider her to be this person. However, it could be the father, a grandparent, or a guardian.
- you must be a resident of Canada; and
- you or your spouse or common-law partner must be a Canadian citizen, a permanent resident, a protected person, or a temporary resident who has lived in Canada for the previous 18 months.

### 5. When do I apply for the Canada Child Tax Benefit (CCTB)?

Generally, you should apply for the CCTB as soon as possible after:

- your child is born;
- a child starts to live with you; or
- you become a resident of Canada.

Even if you feel you will no longer qualify for the CCTB because your family net income has increased, you should still apply. We recalculate your entitlement every July based on your family net income for the previous year.

## 6. How do I apply for the Canada Child Tax Benefit (CCTB)?

To apply for the CCTB, complete Form [RC66, Canada Child Benefits Application](#) or apply online on [My Account](#) by using the Apply for child benefits service.

If you **and** your spouse or common-law partner were residents of Canada for any part of 2006, you must **both** file a 2006 return before we can calculate your benefit. To continue getting the CCTB, you **both** have to file a return every year you are residents of Canada, even if you have no income to report.

There are certain situations where you may be required to complete additional forms or provide extra documentation with your application.

a) If any of the following applies to you, you will also have to complete the schedule [RC66SCH, Status in Canada/Statement of Income](#).

- You and/or your spouse or common-law partner are not Canadian citizens.
- You and/or your spouse or common-law partner have become new Canadian citizens within the last 12 months.
- You and/or your spouse or common-law partner have become residents of Canada within the last two years.
- You and/or your spouse or common-law partner have moved back to Canada and re-established residential ties.

b) If your spouse or common-law partner is a non-resident of Canada during any part of the year, you must complete Form [CTB9, Canada Child Tax Benefit - Statement of Income](#) for each year or part of a year he or she is a non-resident of Canada.

c) In cases of separation or divorce, both parents may share more or less equally in the care and upbringing of a child. If each parent wants to apply for the CCTB for alternating periods, attach a note to the application that clearly states this request. **Both** parents must sign the note and application. If you have questions, call **1-800-387-1193**.

d) You will have to provide [proof of birth](#) with your application if we have not previously paid benefits for this child and:

- Your child is born outside of Canada.
- Your child is born in Canada but is more than a year old.

You should not delay in applying because we can only make retroactive payments for up to 11 months from the month we receive your application. However, if circumstances beyond your control prevented you from sending us your application on time, you can ask for an extension by attaching a note to your application or writing to your [tax centre](#).

**Note:** If you applied for the GST/HST credit, we will use the number of children you have registered for the CCTB to calculate your GST/HST credit. For more information, see the [GST/HST credit pamphlet](#).

## 7. Where do I send my Canada Child Benefits application?

Your application must be mailed to the tax centre that serves your area. Please refer to the [Tax Services Offices and Tax Centres](#) page to find out the mailing address of the tax center that serves your area. You can also choose to apply electronically at the Apply for child benefits online service on [My Account](#).

## 8. Do I have to file an income tax return if I have no income to report?

Yes. You **and** your spouse or common-law partner (if you have one) have to file income tax returns reporting that you have no income, so that we can correctly calculate your entitlement to the Canada Child Tax Benefit (CCTB). You have to do this each year to ensure that your CCTB payments continue.

**9. How does an individual apply for the provincial/territorial programs?**

The Canada Revenue Agency (CRA) administers the Alberta Family Employment Tax Credit, the BC Family Bonus, the New Brunswick Child Tax Benefit, the Newfoundland and Labrador Child Benefit, the Northwest Territories Child Benefit, the Nova Scotia Child Benefit, the Nunavut Child Benefit, the Saskatchewan Child Benefit, and the Yukon Child Benefit.

There is no need to apply separately to qualify under these programs. The CRA will use the information from your Canada Child Benefits application to determine your eligibility for these programs. If you are eligible, the amount of any payments will be calculated automatically based on information from the income tax returns you and your spouse or common-law partner file.

**10. Has my application been processed?**

You can expect to hear from us within 80 calendar days after we receive your application. If your application is not complete, we will ask for the missing information. This will delay the processing of your application.

After we process your application, we will send you a Canada Child Tax Benefit Notice. It will tell how much you will get, if any, and what information we used to calculate the amount.

We may review your application at a later date to confirm that the information you gave us has not changed.

**11. Do I need to complete a Canada Child Benefits Application form if I want to receive the Universal Child Care Benefit (UCCB)?**

The enrolment for the Universal Child Care Benefit (UCCB) is processed through the [Canada Child Benefits Application](#). If you have never applied for the CCTB and you wish to receive the UCCB, please complete the [Canada Child Benefits Application](#) form or use the Apply for child benefits online service on [My Account](#).

If you already receive the CCTB, you are not required to re-apply in order to receive the UCCB. In addition, if you do not currently receive the Canada Child Tax Benefit (CCTB), perhaps because your family income is too high, but have previously applied, you are not required to re-apply in order to receive the UCCB. For more information on the UCCB, visit our [Universal Child Care Benefit](#) web site.

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