



## Instruction Sheet

### Application for the Guaranteed Income Supplement or Statement of Income for the Allowance or Allowance for the Survivor

Guaranteed Income Supplement (GIS) and Allowance payments are normally based on your previous year's income. Generally, you report your income and use your deductions in the same way you do on your Canada Revenue Agency (CRA) federal Income Tax and Benefit Return. **Your entitlement for these benefits will be reviewed annually. A renewal application will be sent to you if necessary. Please file your Federal income tax return on time each year as we use this information to determine eligibility. Also, contact us if there is a change to your marital status and/or income.**

#### SECTIONS A AND B

Please make sure that your address, telephone number and Social Insurance Number are correct and make any necessary changes.

#### SECTION C

If you are married and applying for the GIS or the Allowance for the first time, please submit an original or a certified copy of your marriage certificate. If you are in a common-law union, you must submit a statutory declaration.

A common-law partner is a person of the opposite sex or same sex who has been living with you in a conjugal relationship for at least one year.

If you are separated, please let us know whether your separation is voluntary or involuntary. You are involuntarily separated if you and your spouse or common-law partner are living apart for reasons beyond your control. For example, your spouse is in a nursing home. If you reunite, you must tell us.

**Note: A photocopy of a document may be accepted if it is certified as a true copy of the original.** The following persons are authorized to certify the document: Accountant; Chief of First Nations Band; Employee of a Service Canada Centre acting in an official capacity; Funeral Director; Justice of the Peace; Lawyer; Magistrate; Manager of Financial Institution; Medical and Health Practitioners: Chiropractor, Dentist, Doctor, Nurse Practitioner, Ophthalmologist, Optometrist, Pharmacist, Psychologist, Registered Nurse; Member of Parliament or their staff; Member of Provincial Legislature or their staff; Minister of Religion; Municipal Clerk; Notary; Official of a federal government department or provincial government department, or one of its agencies; Official of an Embassy, Consulate or High Commission; Official of a country with which Canada has a reciprocal social security agreement; Police Officer; Postmaster; Professional Engineer; Social Worker; Teacher.

People who certify photocopies have to compare the original document to the photocopy and must state their official position or title, sign and print their name, provide their phone number and include the date they certified the document(s). They also have to write the following statement on the photocopy: **"This photocopy is a true copy of the original document which has not been altered in any way"**. It should be noted that you or a relative cannot certify your own documents. **All Service Canada Centres are providing this service free of charge.**

#### SECTION D

Use the information slips issued to you for income tax purposes, together with your 2010 federal Income Tax and Benefit Return, in order to declare, accurately, all of the year 2010 sources of income listed in this section. "Line numbers" refer to the 2010 federal Income Tax and Benefit Return.

If you are married or living in a common-law union, your spouse or common-law partner must also complete a statement of income in the column provided on your form or on a separate form. Indicate negative amounts (losses) by circling them.

#### Do not include:

- Old Age Security Pension (Canadian), Guaranteed Income Supplement, Allowance or Allowance for the Survivor
- War Veterans Allowance or Veterans Disability or Dependents Pension Program
- Death Benefits from Canada Pension Plan or Quebec Pension Plan
- Canada Child Tax Benefit payments
- Assistance payments from a municipal, provincial or Canadian federal government
- Support or gifts from relatives, registered charities or other organizations
- Municipal tax rebates
- Lottery winnings
- Inheritances
- GST credits or other such payments issued by the Canada Revenue Agency (CRA)
- Universal Child Care Benefit
- Registered Disability Savings Plan payments

#### Block 1: Canada Pension Plan or Quebec Pension Plan Benefits

Report the amount shown in Box 20 of your Canada Pension Plan T4A (P) slip or Box C of your Quebec Pension Plan Relevé 2 slip. Do not include Death Benefits from Canada Pension Plan or Quebec Pension Plan.

#### Block 2: Other Pension Income

Report the source and gross amount of all other pensions, pension income splitting, or superannuation (lines 115 and 116 of your federal Income Tax and Benefit Return).

- **Canadian:** Report your income and specify the source from pensions, Registered Retirement Income Funds (RRIF's), Life Income Funds (LIF's), superannuation, retirement plan payments, taxable annuities or other payments as reported to the Canada Revenue Agency.
- **Foreign: Foreign pension income must be reported** whether it is paid in Canada or abroad. You must report total benefits if they are income for Canadian income tax purposes, even if the income is exempt from taxation under an income tax treaty. These payments would include all employment pensions, social security benefits and war service pensions. Please include all back payments, and report the amounts in Canadian dollars. If the amount is given in foreign currency please specify.

#### Block 3: Employment Insurance and Workers' Compensation Benefits

##### Employment Insurance

- Report the amount of Employment Insurance and other benefits from line 119 of your federal Income Tax and Benefit Return.

##### Workers' Compensation Benefits

- Report the amount of Workers' Compensation benefits from line 144 of your federal Income Tax and Benefit Return.

If you received income from both sources, please add them together and report the total in Block 3 of your application form.

#### Block 4: Interest and Other Investment Income

Report the total interest received from a bank, trust company, credit union, bonds, mortgage(s), any foreign dividends and other investments or other interest received (line 121 of your federal Income Tax and Benefit Return). All interest amounts should be reported as you do for income tax purposes.

## Block 5: Taxable Canadian Dividends and Capital Gains

### Eligible and Other than Eligible Dividends

From Line 120 of your federal Income Tax and Benefit Return, report this amount on your application form.

### Capital Gains

From Line 127 of your federal Income Tax and Benefit Return, report this amount on your application form.

## Block 6: Net Rental Income

Report the amount from line 126 of your federal Income Tax and Benefit Return. **If you had a net loss, circle that amount and attach a Rental Income Statement with your application form.**

## Block 7: Net Employment Income

Total of your employment income (line 101) and other employment income (line 104) minus CPP or QPP contributions through employment (line 308) and Employment Insurance Premiums (line 312) of your federal Income Tax and Benefit Return. Of this total calculation, you then deduct employment expenses: the total of A in the chart below up to a maximum of \$3,500.00.

Use the following grid to calculate your allowable deduction.

Total Net Income From Employment	Value
Report the value from Line 101 + Line 104 of the tax return	<b>A</b>
Report the value from Line 308 + Line 312 of the tax return	<b>B</b>
Subtract <b>A</b> minus <b>B</b>	<b>C</b>
Enter line <b>C</b> or \$3,500.00 whichever is <b>less</b>	<b>D</b>
Subtract <b>C</b> minus <b>D</b> Report this value on <b>Line 7</b> of the Application form	<b>E</b>

Refer to Block 9 for other deductions.

## Block 8: Net Self-Employment Income

Total of lines 135 to 143 minus line 222, line 310 and line 317 of your federal Income Tax and Benefit Return. If you had a net loss last year, circle that amount and **attach a Profit and Loss Statement(s)** to your application form. Refer to Block 9 for other deductions

## Block 9: Other Income

You may have received other income or you may be entitled to other deductions in 2010 that have not been reported in other blocks of the form. To determine the amount to report in Block 9, calculate your total other income from the sources noted under (A) below, and subtract from that amount the total of your other deductions noted under (B) below. Report the result of this calculation in Block 9. If negative, circle the amount.

### A) Other income

Net partnership income - limited or non-active partners only (line 122), taxable support payments received (line 128), Registered Retirement Savings Plan (RRSP) income (line 129), and Other income (line 130).

### B) Other deductions

Registered Pension Plan (RPP) deduction (line 207), Registered Retirement Savings Plan (RRSP) deduction (line 208), Saskatchewan Pension Plan deduction (line 209), Pension Income Splitting (line 210), annual union, professional or like dues (line 212), child care expenses (line 214), Disability Supports deduction (line 215), allowable business investment loss (line 217), moving expenses (line 219), support payments made (line 220), carrying charges and interest expenses (line 221), deduction for Provincial Parental Insurance Plan (line 223), exploration and development expenses (line 224), other employment expenses (line 229), Clergy residence deduction (line 231) and other deductions (line 232).

The amount in Line 232 should not include any Registered Disability Savings Plan (RDSP) repayment deductions.

**Subtract the total of your deductions (B) from the total other income (A). Report this amount in Block 9. If negative, circle this amount.**

## Block 10: Total Income For The Year 2010

Add the amounts in Blocks 1 to 9 and enter the total in Block 10 (if negative, circle this amount). If you have no income, enter "0".

## SECTIONS E AND F

If you complete either of these sections, you will receive a special form on which you may estimate the income you expect to receive. The amount of your benefits may be calculated based on your estimated total income for the current calendar year, if this is to your advantage.

**Note for Section F:** "Pension Income" includes: Superannuation or pension payments; Registered Retirement Income Funds (RRIF's); Life Income Funds (LIF's); foreign pensions; annuity payments; alimony; maintenance payments; Employment Insurance benefits; disability benefits from an insurance plan; Worker's Compensation benefits (CSST in Quebec); government assistance programs; Canada Pension Plan or Quebec Pension Plan benefits (excluding lump sum death benefit).

## SECTION G

The application is not complete until it is signed by the applicant (and spouse or common-law partner if applicable) or the person receiving the pension as a Trustee and/or a Power of Attorney. Relatives or friends may help you complete your application. If this applies to you, make sure that you, not the person assisting you, sign the application. If the applicant (or the spouse or common-law partner) is unable to sign the form, a mark such as an "X" is acceptable.

**NOTE:** If you make a false or misleading statement, you may be subject to an administrative monetary penalty and interest, if any, under the *Old Age Security Act*, or may be charged with an offence. Any benefits you received or obtained to which there was no entitlement would have to be repaid.

**NOTE:** If applicable, please attach Trustee or Power of Attorney papers if not previously submitted.

## SECTION H

If you signed your application with a mark, please provide us with the information requested.

**Payment outside Canada:** Your Guaranteed Income Supplement or Allowance or Allowance for the Survivor benefit can be paid outside Canada for six months only. You must tell us if you or your spouse or common-law partner will be outside of Canada for more than six months.

**If you have any questions, visit our Internet site at: [servicecanada.gc.ca](http://servicecanada.gc.ca)**

OR you can call us free of charge from Canada and the United States

English: 1-800-277-9914

French: 1-800-277-9915

TTY: 1-800-255-4786

Please provide your Social Insurance Number when contacting us.

## Protection of Personal Information

The information requested is required under the Old Age Security (OAS) Act.

Under the *OAS Act* and the *Privacy Act* you have the right to look at the personal information about you in your file. We will keep this information in the Personal Information Bank HRSDC PPU 116. You can ask to see your file by contacting a Service Canada Centre.