



## CRA 账户使用指南 (基础)

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## 1. 为什么要注册 CRA 账户？谁可以注册 CRA 账户？

注册 CRA 账户，是为了让你可以更方便快捷地查看自己的各项退税情况以及更新个人信息。尤其第一次报税的人，经常会被税局要求补充房租支出证明，学费单等材料，通过 CRA 账户，这些在几分钟内就可以解决；否则，你将只能打电话甚至通过寄信给税局的方式来处理，耗时耗力。因此，IM 强烈建议所有人在符合要求的情况下第一时间注册 CRA 账户。

注册 CRA 账户需要社会保险号 Social Insurance Number(SIN)或者临时税号 Individual Tax Number (ITN)，并且要求申请人完成最近一个年份的税务申报。没有报过税的人需要先报税才可以注册。

例：如果你要在 2021 年注册 CRA 账户，那么你需要至少完成 2019 年的税务申报才可以。

## 2. 如何注册 CRA 账户？

➤ 点击以下链接，或直接 Google 搜索关键字 ‘CRA account’，进入 CRA 网站。

<https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.html>

**Option 1 - Using one of our Sign-In Partners**

Log in or register with the same sign-in information you use for other online services (for example, online banking).

**Sign-In Partner Login / Register**

▶ View list of Sign-In Partners

➤ Option 1: 跟银行账户绑定创建账户，通过银行账户登录

**Option 2 - Using a CRA user ID and password**

Log in with your CRA user ID and password, or register.

**CRA login** [CRA register](#)

➤ **Option 2 (建议)**：通过设置用户名和密码来创建账户，点击“CRA register”，进入下一页面

**Option 3 - Using a BC Services Card**

Log in with your BC Services Card.

**BC Services Card Login** 

➤ Option 3: 使用 BC Services Card 登录，其他省份不适用

**Validate your identity—social insurance number**

Want to enter your CRA security code instead? [Login](#).

\* Social insurance number (required)

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

**Next** **Exit**

➤ 输入 SIN Number，继续下一步。



## Validate your identity—continued

Social insurance number (SIN) entered:

If this is not your SIN, [return to the previous page](#).

If you live outside Canada or the United States, you must enter [different information](#).

\* Postal code or ZIP code (required) ?

必须与最近一次报税登记信息一致

\* Date of birth (required)

01 January

\* Tax information - amount entered on line 10100 of your 2019 return - enter dollars only (required) ?

\$ .00 在报税当年的T1表或者Notice of Assessment(NO A)可找到

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

Next Exit

Attach this form inside your return along with any other forms, schedules, information slips, receipts, and documents that you need to include.

T1-2019

T1-KFS

### Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada.

When you come to a line on the return that applies to you, go to the line number in the guide for more information.

|                                    | line  | dollar   |
|------------------------------------|-------|----------|
| Employment income                  | 10100 | 2,750.00 |
| This is your <b>total income</b>   | 15000 | 2,750.00 |
| <b>Net income</b>                  | 23600 | 2,750.00 |
| This is your <b>net income</b>     | 23600 | 2,750.00 |
| <b>Taxable income</b>              | 26000 | 2,750.00 |
| This is your <b>taxable income</b> | 26000 | 2,750.00 |

### Tax assessment

We calculated your taxes using the amounts below. The following summary is based on the information we have or you gave us.

We may review your return later to verify income you reported or deductions or credits you claimed. For more information, go to [canada.ca/taxes-reviews](http://canada.ca/taxes-reviews). Keep all your slips, receipts, and other supporting documents in case we ask to see them.

### Summary

| Line  | Description                              | \$ Final amount | CR/DR |
|-------|--|-----------------|-------|
| 15000 | Total income                             | 2,750           |       |
| 23600 | Net income                               | 2,750           |       |
| 26000 | Taxable income                           | 2,750           |       |
| 35000 | Total federal non-refundable tax credits | 2,000           |       |
| 61500 | Total Ontario non-refundable tax credits | 536             |       |

注意:

- 1) 这一项只要求写 dollar 的数字, 小数点后面是 cent, 不需要写。所以不论是 2750.00 还是 2750.99, 都只填写 2750。
- 2) 有时可能要求写 'line 15000' 'line 23600', 一样方式写对应数字即可。
- 3) 如果你手上没有 T1 表或 NOA, 但是明确知道自己当年没有申报任何收入的话, 这一项的答案一般是 0。
- 4) 如果连续 3 次信息输入错误, 你的 CRA 账户将会被锁定, 需要打电话 1-800-959-8281 给 CRA 解锁。
- 5) 如果你拨打 CRA 的电话询问关于自己的 CRA 账户或者其他报税相关问题, 他们也会通过类似以上问题来核实你的身份, 答案都可以在你的 T1 表或者 NOA 上找到。

➤ 输入 Postal code, 生日及最近一次报税信息 tax information。

通过 IM 报税的同学, 以上信息可在我们为你完成报税申请后给你发送的对应年份的 T1 表获取, tax information 在第三页; 或在 Notice of Assessment/NOA 第二页获取。

### 查找报税信息

➤ 2019 T1 例: 如果你最近一次报的是 2019 年的税务, 那么在你注册 CRA 账户时则需要查看 2019 年的 tax information, 即你的 T1 表第三页。以左图为例 (每个人实际情况不一样, 所对应的数字也不一样):

上方注册时要求填写的是 'line 10100', 即 Employment income 所对应的数字 2750.00, 注册 CRA 账户时这一项写 2750 即可。

➤ 注: 如果空白, 表示该项为 0。

➤ 2019 NOA 例: 若你手上收到了税局寄给你的 2019 年的 NOA, 那么你将在第二页看到类似左图的信息。若注册 CRA 账户时要求填写的是 'line 15000', 即 Total income, 那么对应的数字就是 2750, 注册 CRA 账户时这一项写 2750 即可。



## CRA security code notification

As a security measure we will mail your CRA security code to the address you have on record with the CRA. You should receive it within 5-10 days.

You can choose to receive your security code by [email](#).

If you are blind or partially sighted, you can ask to receive your personal correspondence from the CRA in an [alternate format](#).

[Next](#) [Exit](#)

## Verification—current postal code or ZIP code

Once you have completed this process you should receive your CRA security code by mail within 5-10 days. We will mail it to the address we have on file for you.

If you are blind or partially sighted, you can ask to receive your personal correspondence from the CRA in an [alternate format](#). For more information, call **1-800-959-8281**.

- I confirm that   is my current postal code or ZIP code.
- No, this is not my current postal code or ZIP code.

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

[Next](#)

➤ 系统提示，CRA 账户将需要安全码 Security Code 解锁所有功能。安全码可在 5-10 个工作日内邮寄到以上所填写的地址，或打电话给 CRA，请他们发送到你的邮箱。

➤ 点击继续，确认邮寄地址；如果你无法显示的邮寄地址收到信，请打电话 1-800-959-8281 给 CRA 更新住址，然后再继续注册。

- **CRA 电话拨打方法**：拨通 1-800-959-8281 后，电话会说很多，一直到听到以下提示：
  - i. for online service press 1 (按 1 键)
  - ii. for all other online services press 2 (按 2 键)
  - iii. stay on the line to speak with an agent (等待接通)
  - iv. 接通后，会问你几个基本信息来核对身份，所有的信息在我们给您发送的 T1 表格上都可以找到，包括：姓名，生日，报税时登记的邮寄地址，首次入境加拿大的日期，报税时注册银行转账信息 direct deposit information，最近一次报税的税单上某一行金额，如 total income, line 15000 的数字等。
  - v. 在核对身份后，请他们为你更新地址，或者更新银行转账信息 direct deposit information 或解锁账户即可

## Create—CRA user ID and password

When you create your user ID and password, we recommend that you:

- make it easy to remember and hard for others to guess;
- avoid using personal information such as your name, social insurance number, mailing address, or email address; and
- always keep this information secure and do not share it with anyone.

Your user ID and password must meet the rules outlined below the fields.

\* User ID (required) ⓘ

### User ID checklist

- 8 to 16 characters
- No more than 7 digits
- No space
- No special characters except: dot (.), dash (-), underscore (\_), and apostrophe (')

\* Password (required) ⓘ

\* Confirm password (required)

### Password checklist

- 8 to 16 characters
- At least 1 upper-case letter
- At least 1 lower-case letter
- At least 1 digit
- No space
- No accented characters
- No special characters except: dot (.), dash (-), underscore (\_), and apostrophe (')
- No more than 4 consecutive identical characters
- Both passwords match

➤ 设置用户名 user ID、密码及 security questions，请在设置好的同时记下（非常重要）。

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

[Next](#) [Exit](#)



### Terms and conditions of use

In return for the Canada Revenue Agency (CRA) providing you with a CRA user ID and password, you agree to abide by the following terms and conditions of use for this and all future uses of your CRA user ID and password:

1. You understand and accept that you are at all times responsible for your CRA user ID, password and security questions and answers. This responsibility applies even if you change the user ID, password and security questions and/or answers. This information must be kept confidential at all times and must not be shared with or disclosed to others.
2. If your password, user ID and/or security questions and answers are revealed or if you suspect that someone else has learned or obtained them, you are responsible for either revoking or changing your user ID, password and changing your security questions and answers. You must also advise the [Canada Revenue Agency](#) immediately.
3. You agree not to use a CRA user ID and password for any illegal or improper activities.

...

9. These terms and conditions of use may be amended from time to time. When this occurs, you will be presented with the new version and asked to indicate your acceptance once again.

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

To indicate your acceptance of these terms and conditions of use, enter your password and select I agree.

User ID:

\* Password: (required)

### CRA security code notification—confirmation

As a security measure we will mail your CRA security code to your address on record with the CRA. You should receive it within 5-10 days.

If you are blind or partially sighted, you can ask to receive your personal correspondence from the CRA in an [alternate format](#).

### My Account terms and conditions of use

In return for the Canada Revenue Agency (CRA) giving you access to My Account, you agree to abide by the following terms and conditions of use for this and all future uses of My Account:

1. You agree to provide all of the requested information for the purposes of viewing and/or managing your personal income tax and benefit information.
2. You agree that any information you provide is true, accurate, and complete.
3. You understand and accept that you are at all times responsible for your login information (i.e. user ID/name, password, card number, security questions and answers). This responsibility applies even if you change your login information. This information must be kept confidential at all times and must not be shared with or disclosed to others.

...

14. These terms and conditions of use may be amended from time to time. When this occurs, you will be presented with the new version and asked to indicate your acceptance once again.
15. This service is intended for individuals only. If you are a representative, you must use the Represent a Client service. Inappropriate use of this service could result in the revocation or suspension of your online access.

By selecting "I agree" you indicate that you accept these terms and conditions of use.

If you select "I do not agree" you will have to communicate with the Canada Revenue Agency using other channels including telephone, mail and fax.

➤ 使用条款，在末尾输入之前设置的密码，并选择“同意”，进入下一步。

➤ 系统再次提示，安全码将会邮寄到 CRA 记录中的地址。

➤ 账户使用条款，选择“同意”，初步完成注册。

### 3. 如何登录 CRA 账户?

➤ 完成以上步骤后，点击以下链接（与注册 CRA 是同一个），或直接 Google 搜索关键字‘CRA account’，进入 CRA 网站。

<https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.html>



➤ 点击 Option 2 中的 'CRA login'，输入设置的 user ID 和密码，回答一个之前设置好的安全问题

### Overview for

**You have limited access.** 目前使用权有限制，在拿到安全码后可解锁所有功能。

Enter or request your **CRA security code** to access all My Account services.

**强烈建议：拨打CRA电话1-800-959-8281，工作人员在核实个人信息后，将会把安全码Security Code直接发送至邮箱，无需等待5-10个工作日！**

### Email Notifications

You are registered for online mail.

- Update your email address
- Revert to paper mail

### Tax returns

Your 2017 return was assessed on April 30, 2018.

- View your 2017 Notice of Assessment

## 4. 如何使用 CRA 账户?

**Canada Revenue Agency** Logout

**My Account 1** Personal profile **2** Mail **3** Submit documents

**Overview**  
As of January 9, 2021

**Tax returns**  
Your 2019 return was assessed and a refund of \$224.00 was mailed to you on November 26, 2020.  
• View your 2019 Notice of Assessment  
[Change my return](#)

**4.** [Go to Tax returns details](#)

**Accounts and payments**  
Income tax balance: \$0.00  
[View statement of account](#)

**5.** [Go to Accounts and payments details](#)

**Benefits and credits**  
Next expected payment(s)

| Date          | Benefits and credits | Amount  |
|---------------|----------------------|---------|
| April 1, 2021 | GST/HST credit       | \$74.00 |

Note: Not all money expected from the CRA may be shown in above table

**6.** [Go to Benefits and credits details](#)

**RRSP and TFSA**  
Your 2020 RRSP deduction limit: \$495.00  
Your 2021 TFSA contribution room: \$50,000.00  
[TFSA - Important information](#)  
As of January 1, 2021

[Go to RRSP and TFSA details](#)

**Related services**

**7.** [Tax information slips \(T4 and more\)](#)

**8.** [Change my address and phone number\(s\)](#)

**9.** [Arrange my direct deposit](#)

- Notification preferences
- Proof of income statement (option 'C' print)
- Authorized representative(s)
- Audit enquiries
- Register my formal dispute
- Open a non-resident tax account
- File a GST/HST rebate
- Request CPP/EI ruling
- Request a remittance voucher
- Climate Action Incentive Payments
- Canada workers benefit advance payments application
- Request relief of penalties and interest
- Uncashed cheques

**My Service Canada Account**

**This service is not available at this time.**

**Tax schemes**  
Beware of tax schemes that promise to reduce your taxes. Learn about tax schemes and how to protect yourself.  
[Tax schemes](#)

➤ 进入登录页面，首次登录的页面如左图：目前账户使用权限有限制，获得安全码 Security Code 才可解锁所有功能。

➤ 获得安全码之后，再次登录 CRA 账户，点击 CRA security code 链接，输入安全码后，即可解锁所有功能，包括查询退税情况、更新地址、递交补充材料等。

➤ 解锁后的 CRA 登录页面如下：

- 1) 【Personal profile/个人档案】  
更改地址（可通过图示第 8 项快捷进入）、婚姻状态、邮箱、银行转账信息 Direct Deposit（可通过图示第 9 项快捷进入）及 CRA 账户信息  
  
若你注册了银行转账，收到退税或补贴时，银行账户一般会显示来自“CANADA GST/HST” “DEPOSIT CANADA” “CANADA PRO/PRO” “CANADA RIT” 等字样的汇款。
- 2) 【Mail/历史信件】（第 6-10 页详细说明）  
查看过往 NOA、NOR、Review letter、GST/HSTC Notice、OTB Notice 等，点击 'PDF' 即可下载对应信件
- 3) 【Submit documents/递交材料】（第 11 页详细说明）  
补充 Review letter 或其他税局要求的材料
- 4) 【Tax returns/退税情况】（第 12 页详细说明）  
查询往年 NOA, NOR, 往年 T4/T4A/T5 等 T 税表（可通过图示第 7 项快捷进入），往年 carryover amounts（如学费 tuition credits）
- 5) 【Accounts and payments/账户&支付信息】  
查询退税、补税或欠款情况
- 6) 【Benefits and credits/福利补贴情况】  
查询 GST/HST 联邦消费税补贴，OTB 安省住房补贴，或其他相关补贴



Canada Revenue Agency Logout

[Overview](#)

### View mail

[Help with this page](#)

**Search options**

Correspondence type  
All

Date range  
Last 12 m  
Items issued prior to February 15, 2016 are not available.  
Refer to [Help with this page](#) for more information.

Status  
All

[Refine the list](#)

**List of correspondence items**

Each correspondence item will display only in the language in which it was issued.

| Status | Date       | Correspondence item                            | Print format | 退税年份<br>Year | 查询单号<br>Reference number |
|--------|------------|--|--------------|--------------|--------------------------|
| Read   | 2019-04-01 | <a href="#">Notice of reassessment</a>         | PDF          | 2016         |                          |
| Read   | 2019-03-14 | <a href="#">Notice of reassessment</a>         | PDF          | 2017         |                          |
| Read   | 2018-12-20 | <a href="#">Review letter</a> 审核信              | PDF          | 2016         | C001255 -17              |
| Read   | 2018-12-19 | <a href="#">Review letter</a> 联邦消费税补贴信息        | PDF          | 2017         | C001255 -17              |
| Unread | 2018-08-03 | <a href="#">GST/HSTC notice</a> 安省消费税补贴及租房补贴信息 | PDF          | 2016         |                          |
| Unread | 2018-07-10 | <a href="#">OTB notice</a>                     | PDF          | 2016         |                          |
| Unread | 2018-07-10 | <a href="#">OTB notice</a>                     | PDF          | 2017         |                          |
| Unread | 2018-07-05 | <a href="#">GST/HSTC notice</a>                | PDF          | 2017         |                          |
| Unread | 2018-05-10 | <a href="#">OTB notice</a>                     | PDF          | 2016         |                          |
| Unread | 2018-04-12 | <a href="#">Notice of assessment</a>           | PDF          | 2016         |                          |
| Unread | 2018-04-09 | <a href="#">Notice of assessment</a>           | PDF          | 2017         |                          |

➤ Notice of Assessment/NOA

这是一份报税的证明文件，递交报税申请后，首先由 CRA 系统自动审核，根据报税填写的内容发送一份当年的 NOA。每个报税年份对应一份 NOA。NOA 第一页显示的 refund 即收入税退税，因此在 2018 年之前无收入的申请人，此项往往为 0。2018 年之后，由于开始发放碳税补贴，无收入申请人将获得碳税补贴，2018 年 \$154，2019 年 \$244。这是报税完成后将会收到的第一笔退税，一般 2-4 周内收到。

例：左图 2 是 2019 年的 NOA，申请人 2019 年无收入或低收入，仅获得碳税补贴，因此 refund 金额为 \$224。

➤ Notice of Reassessment/NOR

CRA 系统初步审核后，内部将会在后期进行抽查复审 review。第一次报税或者没有及时报税，一下子连续报几年的情况下，往往容易被抽查。

CRA 发出 ‘Review letter/审核信’ 要求在 30 天内补充相应证明材料（如：申报学费要求补充学费单 T2202A，申报房租要求补充房租收据等）；若未及时递交，相应的报税项目将被调整 reassess，就会收到 NOR。NOR 第二页 Explanation 的内容会解释说明是什么原因被调整，以及需要补充什么，请务必仔细查看。

例：左图 3 是一份 NOR 第二页 Explanation 的内容。由于没有及时补充材料，CRA 将当年申报的学费 Eligible tuition fees 和房租支出 Rent paid in Ontario 都调整为 0。

这种情况下，CRA 已经取消了你的学费与房租申报，并要求你将之前他们已经退给你的相应租房补贴退还。因此，你将会收到 OTB notice 告知你有一些 amount due，就是需要退还给 CRA 的金额。

这种情况下，如果你无法提供证明，请尽快退还欠款；如果可以提供，尽快上传递交给税局，他们将在审核确认后恢复你的申报项目。

### Notice of assessment

We assessed your 2019 income tax and benefit return and calculated your balance.

You have a refund of \$224.00.

Use direct deposit to get your tax refund, credits and benefits faster. Sign up or update your banking information at [canada.ca/guide-taxes-direct-deposit](http://canada.ca/guide-taxes-direct-deposit).

#### Explanation of changes and other important information

Since we did not get a reply to our letter of September 12, 2019, that we sent to you or your representative, we changed these claim(s):

- Eligible tuition fees from \$40,084.00 to \$0.00;
- Rent paid in Ontario from \$14,700.00 to \$0.00;

We also changed any related claim(s).



➤ 【Review letter/审核信】以下两个模板分别为纸质版本和 CRA 账户下载版本:



Canada Revenue Agency / Agence du revenu du Canada

T1 Processing Review  
Sudbury ON P3A 0A6

审核信  
Review Letter

Date: Sep 4, 2018  
Account Number: SIN NUMBER  
Reference Number: C00117 查询单号 -17

报税人姓名  
详细地址

Dear Madam:

Re: Income Tax and Benefit Return 2017 报税年份

We regularly conduct review programs as an important part of the self-assessment tax system. To determine if we have assessed your return correctly, we need more information. Please note, if you claimed a provincial or territorial non-refundable tax credit that corresponds to the federal tax credit under review, we will review both credits at the same time.

**Claims under review**

| Description                                 | \$ Amount under Review |
|---|------------------------|
| Property tax paid in Ontario 报税当年总共支付的地税或房租 | 2,537.00               |
| Eligible tuition fees 报税当年总共支付的学费           | 48,543.00              |

**Lines 0110 and 0112 of Form ON-BEN**

To support your claim for the property tax or rent paid in Ontario, send us the information that applies to your situation.

Send us a property tax statement and a statement from your municipality or provincial office that shows the amount of property taxes paid for the farm residence and one acre of land.

这份 Review letter 审核的是 2017 年申报的地税 (Property tax paid in Ontario) 以及学费 (Eligible tuition fees), 要求补充相应的证明材料。常见审核的项目还有房租 (Rent paid in Ontario)。

**可提供补充的证明材料如下:**

- 地税: 缴费证明, 如确认付款的地税单或相应收据
- 房租: 房东签字确认的收据 (信息包括房客姓名、房东姓名、租住地址、租住时间段及所支付租金), 税局不认可租房合同。
- 学费: T2202A (只需要这一份材料, 学校官网下载, 无需填写, 直接递交即可)

若税局没有在 30 天内收到补充的材料, 相应报税信息将会被更改, 也就是收到 NOR。这可能导致最终需要将之前税局退的部分或全部税额返还。

**Review letter**

PDF version also available

Address: [Redacted]

Date: Jan 7, 2019  
Account Number: XXX XX6 908  
Reference Number: C0013 [Redacted] -001-17

Dear Sir:

Re: Income Tax and Benefit Return 2017 报税年份

We regularly conduct review programs as an important part of the self-assessment tax system. To determine if we have assessed your return correctly, we need more information.

**Claims under review**

| Description                              | \$ Amount under Review |
|--|------------------------|
| Property tax paid in Ontario 报税当年总共支付的地税 | 4,707.00               |

问: “之前交过这些材料给会计用来报税, 为什么现在又让我交一遍?”

答: 会计网上递交报税申请时只能根据您提供的材料在系统输入相应数据, 无法递交证明材料。只有在之后收到税局的 Review letter 才可以额外递交证明材料。一般每年正常报税, 基本情况没有大变动的情况下, 被要求补充材料的概率就比较小。



➤ 【GST/HSTC Notice/联邦消费税补贴通知】以下图为例:

Canada Revenue Agency / Agence du revenu du Canada  
Protected B internal use only  
0055108  
SUDBURY ON P3A 5C1  
Page 1

0027414

### Notice details

|                         |                       |
|-------------------------|-----------------------|
| Social insurance number | XXX XX                |
| Base year               | 2019                  |
| Payment period          | Jul 2020 - Jun 2021   |
| Date issued             | Jan 5, 2021           |
| Tax centre              | Sudbury ON<br>P3A 5C1 |

## Goods and services tax/harmonized sales tax credit (GST/HSTC) notice

We determined your annual entitlement based on the information we have. Please see the [Explanation section](#) for more information.

Your annual GST/HSTC entitlement is \$296.00.

Thank you,

Bob Hamilton  
Commissioner of Revenue

### Account summary

We deposited this amount in your bank account.

Amount deposited: [Redacted]  
Date deposited: Jan 5, 2021

### Life's busy, so we'll remind you

Subscribe to our electronic mailing list at [canada.ca/cra-email-lists](http://canada.ca/cra-email-lists) and we will remind you of your next benefit or credit payment.

### Accounting summary

The following transactions posted to your account. Credits are amounts we owe you and debits are amounts you owe us.

| Payment calculation        | (\$)     | GST/HSTC |
|----------------------------|----------|----------|
| Entitlement for January    | 74.00    |          |
| Credit for July to October | 148.00   | CR       |
| Credit for 2018            | 580.00   | CR       |
| Credit for 2017            | 284.00   | CR       |
| Credit for 2016            | 280.00   | CR       |
| Credit for 2015            | 276.00   | CR       |
| Payment issued             | 1,642.00 |          |

这份 GST/HSTC notice 通知的是 2019 年的联邦消费税补贴情况。

补贴的金额与婚姻状况和收入相关，收入越高，补贴越少，直至为\$0。年满 18 岁且满足条件的单身申请人，若无收入或收入低，这项补贴金额如下：

- 2019 年-\$296
- 2018 年-\$290+疫情另外补贴\$290
- 2017 年-\$284
- 2016 年-\$280
- 2015 年-\$276

一般情况下，每年 7 月开始 4 次发放上年税务的补贴，接下来分别在 10 月以及下一年的 1 月和 4 月。

例：若申请人在 2020 年 7 月之前申报了 2019 年的税务，2019 年的联邦消费税补贴共 \$296，将平均分 4 次，每次\$74，分别在 2020 年 7 月、10 月，以及 2021 年 1 月、4 月发放。

如果是补报往年的税，往年补贴将一次发放，最近一年按常规发放。如果你的报税经过税局处理完成时已经过了当次发放的月份，那么该笔补贴将会延迟并累积到下一个发放月份。

例：左图申请人在 2020 年底报了 2015-2019 年的税，到 2021 年 1 月 5 日开始收到 GST/HST 补贴，那么 2015-2018 年的补贴一次性退回，2019 年的补贴退回了已经在 2020 年 7 月和 10 月的两笔\$148，以及 2021 年这次的\$74，余下\$74 将在 2021 年 4 月按照发放。



➤ 【OTB Notice/安省消费税与住房补贴通知】以下图为例:



|                |                       |
|----------------|-----------------------|
| Base year      | → 2019                |
| Payment period | Jul 2020 - Jun 2021   |
| Date issued    | Jan 8, 2021           |
| Tax centre     | Sudbury ON<br>P3A 5C1 |

这份 OTB notice 通知的是 2019 年的安省消费税与住房补贴情况。

OTB 主要分为 Sales Tax Credit 安省消费税补贴与 Ontario Energy and Property Tax Credit/OEPTC 安省住房能源补贴, 仅限于安省居民。

与 GST/HST 补贴类似, OTB 补贴的金额与婚姻状况和收入相关, 收入越高, 补贴越少, 直至为\$0; 同时与住房支出相关, 支出越高, 补贴越多, 无支出则无住房补贴。年满 18 岁且满足条件的单身申请人, 若无收入或收入低, 且无房租或地税支出, 仅获得安省消费税补贴, 金额如下:

- 2019 年-\$313
- 2018 年-\$308
- 2017 年-\$301
- 2016 年-\$296
- 2015 年-\$291

在此基础上, 根据当年支出的房租 (\$5000-\$40000) 或地税 (\$1000-\$8000) 总额, 可额外获得安省住房能源补贴\$400-\$1000 不等。

一般情况下, 每年 7 月开始 12 次发放上年的该项补贴, 到第二年 6 月发放结束。具体发放情况类似于 GST/HST 补贴。如果报税当年的 OTB 总数少于\$360, 将会报税后的第一次发放时间一次性发放全额。

例: 左图申请人在 2020 年底报了 2015-2019 年的税, 到 2021 年 1 月 8 日开始收到 OTB 补贴, 由于 2019 年的 OTB 补贴\$313 少于 \$360, 2015-2019 年的补贴全都一次性退回。

首次报税时, 你收到的 notice 可能显示左图的内容。这是因为税局需要确认你在来加拿大那一年是否有任何的海外收入 world income 后, 才能发放相应的补贴。

这种情况可尝试打电话给 CRA 告知告知他们你没有 world income, 或者通过 CRA 账户补充递交 '无海外收入解释信', 等税局审核完成后, 才会发放报税第一年的补贴。具体操作查看下一页【Submit documents/递交材料】。

## Ontario trillium benefit (OTB) notice

We determined your annual entitlement based on the information we have. Please see the Explanation section for more information.

Your annual Ontario sales tax credit entitlement is \$313.00.

Thank you,

On behalf of the  
Province of Ontario

Bob Hamilton  
Commissioner of Revenue

| Description                    | (\$) Amount     |
|--------------------------------|-----------------|
| Ontario trillium benefit       | 1,509.00        |
| <b>Amount direct deposited</b> | <b>1,509.00</b> |

Since your annual OTB is between \$10.00 and \$360.00, we pay the total amount in a lump sum.

### Accounting summary

The following transactions posted to your account. Credits are amounts we owe you and debits are amounts you owe us.

| Payment calculation   | (\$) OSTC       |
|-----------------------|-----------------|
| Credit for July       | 313.00 CR       |
| Credit for 2018       | 308.00 CR       |
| Credit for 2017       | 301.00 CR       |
| Credit for 2016       | 296.00 CR       |
| Credit for 2015       | 291.00 CR       |
| <b>Payment issued</b> | <b>1,509.00</b> |

➤ 【首次报税特殊情况】以下图为例:

## Goods and services tax/harmonized sales tax credit (GST/HSTC) notice

We cannot calculate the amount you may be entitled to receive for all periods because we do not have all the necessary information. If you provide the information we ask for in the Explanation section we will process it and let you know if you are entitled.

Thank you,

Bob Hamilton  
Commissioner of Revenue

## Explanation

We cannot calculate the amount of the GST/HSTC you may be entitled to receive for July 2015 to April 2016 without the following information:

- your world income, converted to Canadian dollars, for the period in 2014 before you came to Canada



➤ 【Submit documents/递交材料】

## Submit documents

[Help with this page](#)

Enter your case or reference number, as instructed by letter or phone, in the box below. It looks like one of the following numbers:

**TB1234 5678 9012**

TB followed by 12 numbers — required for Processing Review (PR), Benefit Examination Team, Validation and Controls, Disability Tax Credit Program, and Benefits Programs

**C1234567890-123-12**

C followed by 10 numbers and a dash (-), followed by 3 numbers and a dash (-), followed by 2 numbers — required for Processing Review

**GB1234 5678 9012**

GB followed by 12 numbers — for documents relating to Notice of Objection, CPP/EI Appeals, Voluntary Disclosures Program, and Taxpayer Relief

**CE1234 5678 9012**

CE followed by 12 numbers — for documents relating to CPP/EI rulings and certificates of coverage

**GDOC12345AB**

GDOC followed by 7 alphanumeric characters

**1234567890**

5 to 10 digit number provided by an auditor — required for Office Audit and Supplementary Examination

Case/reference number



Next

You may be able to submit documents without a case or reference number

\* The reason for your submission is to: (required)

- Submit supporting documents for COVID-19 support payments
- Change or adjust your personal tax return (T1)
- Support a Child Benefits application – proof of birth and/or proof of citizenship
- Send Form T2201 – Disability Tax Credit application, or send supporting documents
- Establish or support a trust or an estate (T3)
- Send documents to support my Home Buyers' Plan
- Send documents to support my Lifelong Learning Plan
- Send documents related to a Criminal Investigation
- Send request for Clearance Certificate (TX19, GST532), and supporting documents
- Send request for Certificate of Compliance (T2062, T2062A, T2062B, T2062C) and supporting documents
- Send request for a waiver of withholding (Regulation 102 and 105, RC473) and supporting documents
- Send request for Tax Shelter Identification Number (T5001) and supporting documents
- Other reason

Topic not listed? Go to [Help with this page](#).

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[Overview](#)

## Submit documents - change or adjust your personal tax return (T1)

\* The reason for your submission is to: (required)

- I am responding to a letter asking for documents to support the change I requested to my tax return
- I would like to change or adjust my personal tax return online
- None of the above

Topic not listed? Go to [Help with this page](#).

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Next

在 CRA 首页最上方处【Submit documents】即可进入如左图所示界面。

Case/Reference number: Review letter 左上角或者右上角可找到

进入下个页面后:

Tax year: 根据 Review letter 注明的报税年份来选择

File description: 添加对补充材料的描述, 如 2017 T2202A, 2018 Property tax, 2019 rental receipt 等

File: 以附件形式添加文件

若你要补的文件是‘无海外收入解释信’, 或其他没有 Case/Reference number 的情况,

点击下方‘without a case or reference number’, 然后选择‘Change or adjust your personal tax return(T1)’, 选择‘I am responding to a letter asking for documents to support the change I requested to my tax return’。

Description: Declaration letter for No World Income in 2014 (要求证明哪年就写哪年)

File: ‘无海外收入解释信’, 示例如下, 需要提供签字后的文件

Date: (写信当天日期)

Name: (报税人姓名)

D.O.B.: (生日)

SIN#

Dear officer,

I hereby confirm that I did not have any world income in 2014 (要求证明哪年就写哪些) before I came to Canada.

Thanks,

报税人姓名

报税人签字



➤ 【Tax returns/退税情况】

## Tax returns

As of January 22, 2021

### Tax returns and Notice of Assessment and Reassessment

| Year | Status of return         | Notice of Assessment or Reassessment      | Date processed   |
|------|--------------------------|---|------------------|
| 2019 | <a href="#">Assessed</a> | <a href="#">2019 Notice of Assessment</a> | January 21, 2021 |
| 2018 | <a href="#">Assessed</a> | <a href="#">2018 Notice of Assessment</a> | January 21, 2021 |
| 2017 | <a href="#">Assessed</a> | <a href="#">2017 Notice of Assessment</a> | January 21, 2021 |
| 2016 | <a href="#">Assessed</a> | <a href="#">2016 Notice of Assessment</a> | November 9, 2017 |

[View more returns and notices](#) ➤

### Tax information slips (T4 and more)

View your original and amended tax information slips (T4 and more) issued by an employer, payer, administrator, or Service Canada for up to ten years.

[View tax information slips](#) ➤

### Carryover amounts ?

View a detailed record of your carryover amount(s) such as capital gains and losses, capital gains deductions, federal and/or provincial tuition, education and textbook data history that applies and more.

[View carryover amounts](#) ➤

在 CRA 首页点击【Go to Tax return details】即可进入如左图所示界面。

➤ 查询往年 NOA, NOR

➤ 查看往年 T4/T4A/T5 等 T 税表

➤ 查看往年 carryover amounts

例：下图为学费 tuition credits/carryover amount, 2020 年报税时有 Federal tuition credit \$32997 可以用来抵减将来的收入税。

## Carryover amounts

[Help with this page](#)

### Federal Tuition, Education and Textbook Amounts

| Year | Amount from prior year | Current year amount | Current year amount applied | Transferred amount | Amount from prior year applied | Amount available for carry forward |
|------|------------------------|---------------------|-----------------------------|--------------------|--------------------------------|------------------------------------|
| 2020 | \$32,997.00            |                     |                             |                    |                                | \$32,997.00                        |
| 2019 | \$19,717.00            | \$13,280.00         |                             |                    |                                | \$32,997.00                        |
| 2018 |                        | \$19,717.00         |                             |                    |                                | \$19,717.00                        |

Print



➤ 【Accounts and payments/账户&支付信息】

CRA 首页点击【Go to Accounts and payments details】即可进入如下图所示界面，可查看收入税退税、补税或欠款情况。

### Accounts and payments

As of January 9, 2021

#### Account balance and statement of account

Income tax balance: \$0.00

[View statement of account ↗](#)

#### Payments made on filing

We currently have no payments on record for you.

#### Instalments

Once your return has been assessed, payments will no longer appear here.

Total amount of instalment payments to be entered on **line 476** of your tax return.

| Year | Amount |
|------|--------|
| 2020 | \$0.00 |

Would you like to make instalment payment(s)? [Proceed to pay](#)

➤ 【Benefits and credits/福利补贴情况】

CRA 首页点击【Go to Accounts and payments details】即可进入如下图所示界面，查看 GST/HST 联邦消费税补贴，OTB 安省消费税与住房补贴，或其他相关补贴。

### Benefits and credits

As of January 9, 2021

#### Child information (for benefits and credits only)

According to our records, you are currently not primarily responsible for any children.

If you have any questions concerning your account, please call 1-800-387-1193.

[Add a child](#)

#### Canada child benefit

According to our records, you do not receive the Canada child benefit (CCB). To find out more about the CCB, go to [Canada Child Benefits](#) ↗.

#### GST/HST credit

Next expected payment: **April 1, 2021** Amount: **\$74.00**

[Payments](#) [Statement of account](#)

#### Ontario trillium benefit

[Payments](#) [Statement of account](#)