

Ontario Sales Tax Transition Benefit (STTB)

As an incentive for taxpayers to accept the pending change from provincial sales tax (PST) to the new harmonized sales tax (HST) the Ontario government is paying out a tax free benefit to individuals and families. The value of the benefit is based upon net income reported with 2009 and 2010 personal income tax returns. Below is information in regards to this benefit that may impact your family.

It is important that children who will be 18 years of age by November 30, 2010 file a 2009 return to be eligible to receive benefits scheduled for payment in 2010.

Payment Month	Single Individuals		Single Parents or Couples	
	Maximum Benefit	Phase-out Range	Maximum Benefit	Phase-out Range
June 2010	\$100	\$80,000 - \$82,000	\$330	\$160,000 - \$166,600
Dec. 2010	\$100	\$80,000 - \$82,000	\$335	\$160,000 - \$166,700
June 2011	\$100	\$80,000 - \$82,000	\$335	\$160,000 - \$166,700
Total	\$300		\$1,000	

How do I apply for the benefit?

The Canada Revenue Agency (CRA) will administer the STTB on behalf of the Ontario Government through the personal income tax system. A separate application is not required to receive this benefit.

To qualify for the STTB, you are required to file a 2009 income tax return for the June 2010 and December 2010 payments, and a 2010 return for the June 2011 payment.

Am I eligible for the benefit?

The following requirements will be used to determine who is eligible for STTB payments.

For the June 2010 benefit payment you must:

- be a resident of Canada on December 31, 2009 and file a 2009 income tax return by April 30, 2010;
- be 18 years of age or older on May 31, 2010
- be a resident of Ontario on May 31, 2010.

For the December 2010 benefit payment you must:

- be a resident of Canada on December 31, 2009 and file a 2009 income tax return by April 30, 2010;
- be 18 years of age or older on November 30, 2010
- be a resident of Ontario on November 30, 2010.