

Heart to Heart

Hearl to Heart, developed by the Heart and Stroke Foundation, is a program combining education and support for cardiac patients and their partners. A Heart to Heart group will begin meeting at Georgetown Hospital on March 27 from 7-9 p.m. for eight consecutive Monday evenings. The cost is \$15 per person. To register call Shirley, 873-0111, ext. 243.

Foot care clinic

The Victorian Order of Nurses will hold a foot care clinic in the emergency dept. of Georgetown District Memorial

Hospital on March 21, 1-4 p.m. For an appointment call 1-800-387-7127 or 7128.

Seniors drop-in

You are invited to the Glen Williams Senior's Drop-in Centre on March 22, noon to 3 p.m. at St. Alban's Parish Hall. For info call Irene 877-9876.

Spring Bazaar

On March 25, Georgetown District Christian School will hold their annual Spring Bazaar, 8 a.m. to 4 p.m. Events, breakfast, baked goods, games, garage

Community
CALENDAR

sale, flowers for Easter, auction sale.

Agricultural Awareness

An information meeting, March 30, at OMAFRA Boardroom, on Agriculture in the Classroom. All are welcome, especially those involved in education and/or agriculture. Contact: Jim Marshall, 878-1892 or Marie MacNabb, 877-3750.

Birth Centre open house

The Parents Advisory Committee of

the Family Birth Centre at Peel Memorial Hospital invite you to an open house on March 26, 1-3 p.m. Drop by, have a look around, and join us for refreshments. We will be happy to answer your questions.

Seminars for the Separated

A Canadian Mental Health Association six-week series, Seminars for the Separated Stage 2, designed for participants who have done some initial healing from their separation, begins March 27 to May 1, 7-9 p.m. at the Halton Region Building. To register call Lisa LaChapelle at 905-845-5044.

Nashville North offers kids line dancing

Lots of young people are listening to new country and want to learn the popular dance steps, and Nashville North now offers lessons just for the young'uns.

Learn how to do the Electric Slide, Boot Scootin' Boogie, Bus Stop, Tush Push and many more!

Sessions have already begun, on Saturday afternoons, 1-2 p.m. (5-8 year olds); 2:30-3:30 p.m. (9-12 year olds); 4-5 p.m. (teens). Cost: \$20 for 8 weeks (pre-register). Footwear: Hard-soled shoes or cowboy boots.

For further information, or to register, call (905) 799-2344. Registration is limited, so register early to be sure you are part of the fun!

Nashville North is located in Norval, (southwest corner of Winston Churchill and Hwy. 7).

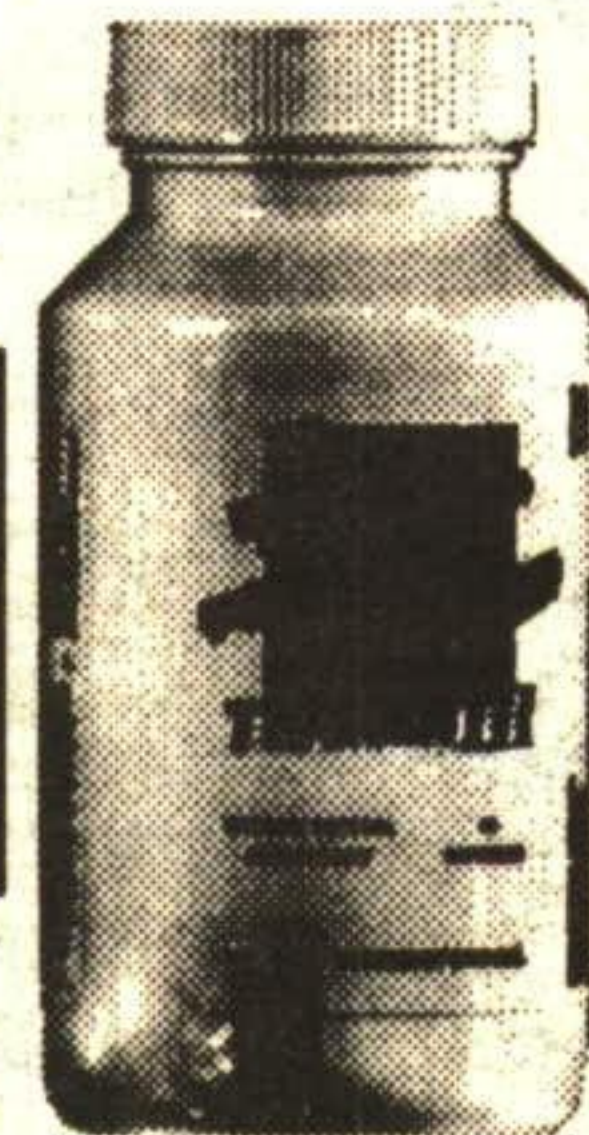
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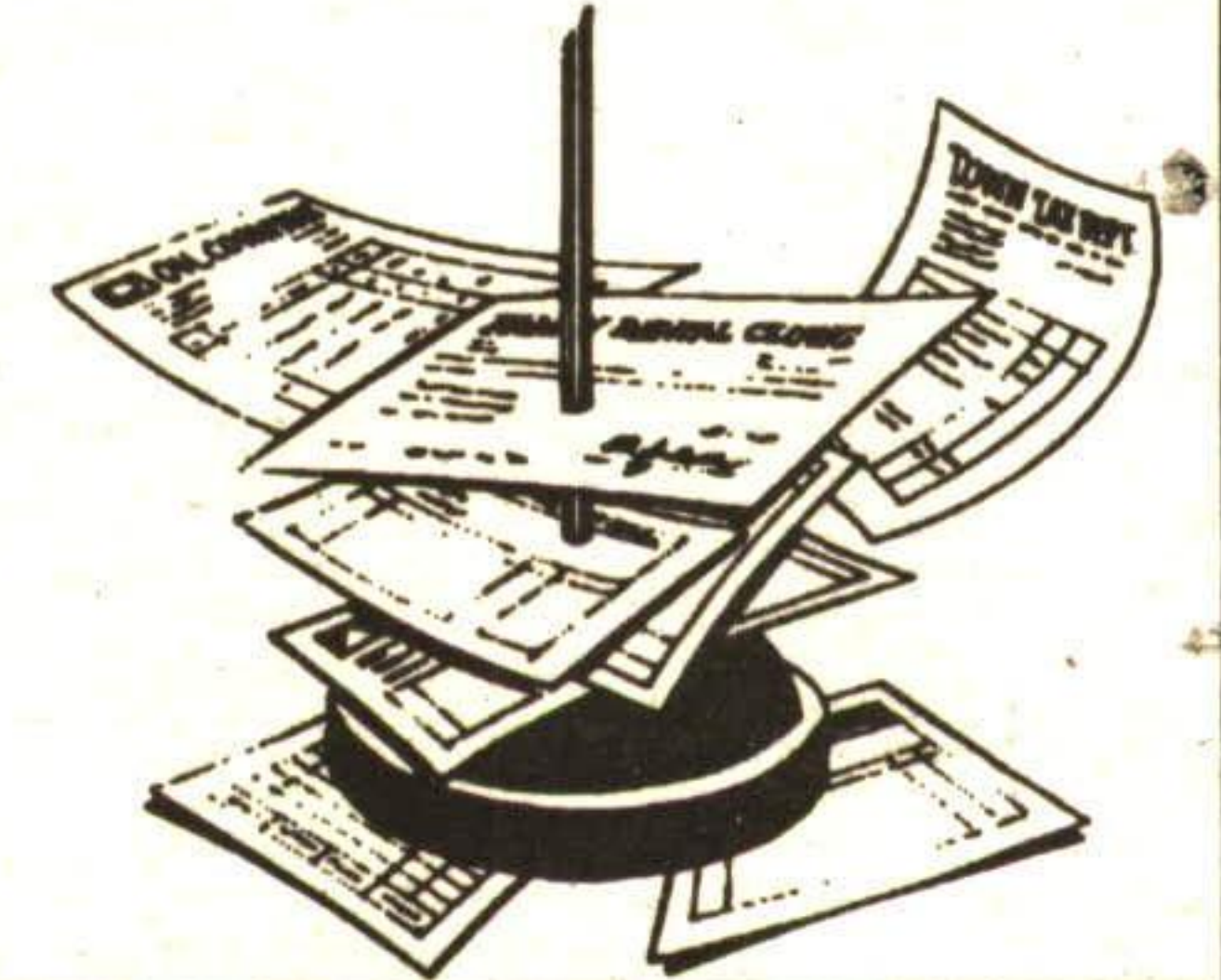
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Child tax benefit

Child tax benefit

The child tax benefit is a non-taxable monthly payment made to families with children, based partly on the number of qualifying children at the beginning of the month and partly on the family income during a previous taxation year. The program is meant to deliver benefits where they are needed, so the benefit is reduced when family income exceeds \$25,921. There is also a special earned income supplement (maximum \$500/year) for the "working poor". Families living on social assistance or other non-taxable allowances and who do not have earned income over \$3,750 are not eligible for this special supplement.

Since the benefit is income-dependent, Revenue Canada requires both spouses, whether legally married or common-law, to file a tax return in order to receive it. Both spouses must file even if there is no taxable income to report.

How do you apply for the child tax benefit?

Most taxpayers are automatically assessed for eligibility for the child tax benefit when they file their tax returns each year. However, if you did not receive benefits during the previous year, your child tax benefit notice may indicate that you must call Revenue Canada to confirm certain information before benefits will be payable. Read your notice carefully, as no payments will be sent until you comply with this request. Note that in order to receive the child tax benefit for any children born after 1992, you must fill out an applica-

Tax News

This is one in a series of articles dealing with tax matters. The articles are written by H&R Block Canada, Inc., Canada's largest tax service.

tion form. If your child was born in a Canadian hospital, you probably received an application form there. You can also get the form from any Revenue Canada district taxation office. You should apply as soon as possible after your child is born.

You are eligible to receive the child tax benefit each month for any children under 18 who live with you, if you are the one responsible for their care and upbringing. If both parents live with the children and share this responsibility, the child tax benefit is generally directed to the female parent.

How much will you receive?

The basic amount of the child tax benefit is \$1,020 per child, plus \$213 for each child under 7. This works out to \$102.75 per month for each child under 7 and \$85 per month for each child over 7. (Note that in Alberta and Quebec these amounts are different.) If there are more than two children, an additional \$75 (\$6.25/month) is available for the third and each additional child. An earned income supplement is available to families with earned income between \$3,750 and \$25,921, with the maximum of \$500 (\$41.67/month) available to those with earned incomes between \$10,000 and \$20,921. Once the family income reaches \$25,921, the child tax

benefit is reduced at a rate of 5% if there are two or more children, or 2.5% if there is only one.

The amount of the child tax benefit payable from July 1994 to June 1995 is based on information from the 1993 tax year. From July 1995 to June 1996 the benefit will be based on the 1994 tax year. The family income upon which calculations are made includes your income plus your legal or common-law spouse's income. That is why Revenue Canada asks for the name and social insurance number of your legal or common-law spouse on your tax returns, and requires both of you to file one.

Changes in marital status

If you separate or divorce, or if your spouse dies, Revenue Canada can recalculate your benefit so that it is based only on your income. This almost always results in an increased benefit to you. If you would like Revenue Canada to recalculate your benefit, call your local district taxation office.

Likewise if you get married or enter into a common-law relationship, you may elect to have the spouse's income included in the calculation of future child tax benefit payments. However, this is only beneficial if it increases your earned income supplement.

If you have children under 18, but have not received a notice concerning the child tax benefit, be sure to call the local office of Revenue Canada right away. If your family income is too high, you should have received a notice to this effect.

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