Service Canada

PROTECTED B (when completed)

Clear data

Statement of Income for the Guaranteed Income Supplement, the Allowance or Allowance for the Survivor for Payment Period of July 2025 to June 2026

A **Name and Address**

R

B Social Insurance Number

Area code Telephone number

C Marital Status - You must check (X) one box:

◯ Married ◯ Common-Law ◯ Separated ◯ Surviving spouse (widow/widower) or surviving C/L partner ◯ Divorced ◯ Single

Has your marital status changed within the last 18 months? ◯ Yes ◯ No If yes, provide the following:

Date of change of your marital status _____ YYYY - MM - DD

Full name of spouse or common-law partner (if applicable) _____

Spouse's or common-law partner's date of birth _____ YYYY - MM - DD

Spouse's or common-law partner's Social Insurance Number _____

Are you and your spouse or common-law partner (if applicable) living apart for reasons beyond your control? ◯ Yes ◯ No

D Residence Statement

Were you or your spouse or common-law partner (if applicable) absent from Canada for more than 6 consecutive months within the last 18 months? ◯ Yes ◯ No

If yes, complete the following:

From YYYY-MM-DD	To YYYY-MM-DD	Person	Country
		◯ You ◯ Spouse or C/L partner	
		◯ You ◯ Spouse or C/L partner	

If you need more space, use a separate sheet of paper.

E

	(Do not include Canadian Old Age Security, Guaranteed Income Supplement or Allowance payments.)	Your Income	Spouse or Common-Law Partner (if applicable)
1	**Canada Pension Plan or Quebec Pension Plan benefits (Do not include Death or Child benefit)**		
2	**Other pension income (superannuation, RRIF's, foreign pension, etc.)** **From Canadian sources:** $ _____ **From foreign sources:** $ _____		
3	**Employment Insurance** $ _____ **Workers' compensation benefits** $ _____		
4	**Interest and other investment income**		
5	**Taxable Canadian dividends and capital gains** **Eligible and other than eligible dividends** $ _____ **Capital gains** $		
6	**Net rental income (If declaring a loss, attach a rental income statement)**		
7	**Net employment income (after allowable deductions)**		
8	**Net self-employment income (If declaring a loss, attach a profit and loss statement)**		
9	**Other income (specify source and amount):**		
10	**Total (If you have no income, write "0")**		

F

I/We hereby submit my/our statement of income for the purpose of the Guaranteed Income Supplement, the Allowance or Allowance for the Survivor benefit. I/We declare that, to the best of my/our knowledge the information on this statement is true and complete. I/We realize that my/our personal information is governed by the *Privacy Act* and may be disclosed, where authorized, under the *Old Age Security Act*.

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.

Signatures	GIS or Allowance for the Survivor beneficiary	Spouse or common-law partner (if applicable)	Date (YYYY - MM - DD)

Service Canada may contact you by email to provide you with information or ask you to call us. Personal information will not be requested or shared.

Email address (Optional)

G

If one or both sign with a mark, a witness (friend, member of the family, etc.) must complete this section.

Name	Relationship	Telephone Number	Date (YYYY - MM - DD)
Address		Signature	

Comparison between the Statement of Income for the Guaranteed Income Supplement and Canada Revenue Agency Income Tax and Benefit Return

Block	3026 Form	Line	CRA information
1	CPP/QPP benefits (do not include Death Benefit)	**11400**	CPP or QPP benefits
2	Other pension income (i.e., superannuation, RRIF, foreign pension)	**11500** **11600**	Other pensions or superannuation Elected split pension income
3	Employment Insurance and Workers' compensation benefits	**11900** **14400**	Employment Insurance and other benefits Workers' compensation benefits
4	Interest and other investment income	**12100**	Interest and other investment income
5	Taxable Canadian dividends and capital gains	**12000** **12700**	Taxable amount of dividends Taxable capital gains
6	Net rental income	**12600**	Rental income
7	Net employment income Less allowable deductions	**10100** **10400** **-** **30800** **22215** **31200**	Employment income Other employment income minus Base CPP/QPP contributions Deduction for CPP/QPP enhanced contributions Employment Insurance (EI) premiums
8	Net self-employment income Less allowable deductions	**13500** **13700** **13900** **14100** **14300** **-** **22200** **31000** **31217**	Net business income Net professional income Net commission income Net farming income Net fishing income minus Deduction for CPP/QPP contributions (self-employment) Base CPP/QPP contributions (self-employment) Employment Insurance (EI) premiums (self-employment)
9	Other Income Less other deductions	**12200** **12800** **12900** **12905** **12906** **13000** **13010** **-** **20700** **20800** **20805** **21000** **21200** **21400** **21500** **21700** **21900** **22000** **22100** **22300** **22400** **22900** **23100** **23200** **23210**	Net partnership income Support payments RRSP income Taxable First Home Savings Account (FHSA) income Taxable FHSA income - other Other income *Do not include CPP/QPP death benefits or the following COVID-19 benefits: EI-ERB, CERB, CRB, CRCB, CRSB or CWLB. Scholarships, fellowships, bursaries, and artists project grants minus RPP deduction RRSP deduction FHSA deduction Elected split pension income Annual dues (i.e., union) Child care expenses Disability supports Business investment loss Moving expenses Support payments made Carrying charges QPIP premiums Exploration expenses Other employment expenses Clergy residence deduction Other deductions Federal COVID-19 benefits repayments

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

Service Canada

Instruction Sheet
Statement of Income for the Guaranteed Income Supplement, the Allowance or the Allowance for the Survivor

Guaranteed Income Supplement (GIS), Allowance (ALW) and Allowance for the Survivor (ALWS) 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. It is important to file your federal Income Tax and Benefit Return by the April 30th deadline. We use the information we receive from the CRA to determine your entitlement. If you file an income tax return after April 30th, the renewal of your benefit could be delayed.

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

You must confirm your current marital status. If you married within the last 18 months, you must submit a copy of your marriage certificate. If you are in a common-law union within the last 18 months, you must submit a Statutory Declaration of Common-law Union (ISP3004).

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.

Please let us know whether you are separated or living apart for reasons beyond your control. (For example, your spouse or common-law partner is in a nursing home.) If you reunite, you must tell us.

Please send copies rather than original documents whenever submitting documents to Service Canada. If you must send your original documents, we suggest you send them by registered mail. We will return the original documents to you.

- We can only accept a copy of an original document if it is readable.
- If the document has information on more than one page, copy all pages.
- Please write your Social Insurance Number on any document or copy that you send to Service Canada.

Note: If your copy is missing any of the above elements, it will not be accepted and you will have to submit a new copy. This could result in delays in processing your application.

Service Canada may request an original or certified copy at any time.

Section D

If you, your spouse or common-law partner were absent from Canada for more than six consecutive months within the last 18 months, you may not be eligible to receive GIS, ALW or ALWS benefits.

Payment outside Canada: Your GIS, ALW or ALWS 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.

Section E

Use the information slips issued to you for income tax purposes, together with your federal Income Tax and Benefit Return, in order to declare, accurately, all of the year's sources of income listed in this section. "Line numbers" refer to the 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 benefit
- 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)
- Registered Disability Savings Plan payments
- The following COVID-19 benefits: Employment Insurance Emergency Response Benefit (EI ERB), Canada Emergency Response Benefit (CERB), Canada Recovery Benefit (CRB), Canada Recovery Caregiving Benefit (CRCB), Canada Recovery Sickness Benefit (CRSB), Canada Worker Lockdown Benefit (CWLB).

Block 1: Canada Pension Plan or Quebec Pension Plan Benefits

Report the amount your Canada Pension Plan T4A (P) slip or of your Quebec Pension Plan from line 11400 of your federal Income Tax and Benefit Return. Do not include Death or Child 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 11500 and 11600 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 CRA.
- **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 11900 of your federal Income Tax and Benefit Return.

Workers' Compensation Benefits

- Report the amount of Workers' Compensation benefits from line 14400 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 section E.

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 12100 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

Report the amount of your Eligible and Other than Eligible Dividends from Line 12000 of your Federal Income Tax and Benefit Return.

Capital Gains

Report the amount of your Capital Gains from Line 12700 of your Federal Income Tax and Benefit Return.

Block 6: Net Rental Income

Report the amount from line 12600 of your Federal Income Tax and Benefit Return. **If you had a net loss, circle that amount.**

Blocks 7 and 8 : Net Employment Income / Net Self-Employment Income

Service Canada will automatically apply the GIS earnings exemption if you and/or your spouse or common-law partner are employed or self-employed.

- An exemption will be applied to the first $5000 of income.
- A partial exemption of 50% will be applied to income between $5,000 and $15,000.

The maximum amount of earnings that can be excluded is $10,000.

Net Employment Income

Deduct your CPP or QPP contributions, including enhancement contributions (lines 30800 and 22215) and Employment Insurance Premiums (line 31200) from the total of your employment income (line 10100) and other employment income (line 10400) of your Federal Income Tax and Benefit Return.

Net Self-Employment Income

Total of lines 13500 to 14300 minus line 22200, line 31000 and line 31217 of your Federal Income Tax and Benefit Return. If you had a net loss last year, circle that amount. 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 that have not been reported in other blocks of this 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 of section E. If negative, circle the amount.

A) Other income

Net partnership income - limited or non-active partners only (line 12200), taxable support payments received (line 12800), Registered Retirement Savings Plan (RRSP) income (line 12900), Taxable First Home Savings Account (FHSA) income (line 12905), Taxable FHSA income other (line 12906), Other income (line 13000) and Scholarships, fellowships, bursaries, and artists project grants (line 13010).

B) Other deductions

Registered Pension Plan (RPP) deduction (line 20700), Registered Retirement Savings Plan (RRSP) deduction (line 20800), FHSA deduction (line 20805), Pension Income Splitting (line 21000), annual union, professional or like dues (line 21200), child care expenses (line 21400), Disability Supports deduction (line 21500), allowable business investment loss (line 21700), moving expenses (line 21900), support payments made (line 22000), carrying charges and interest expenses (line 22100), deduction for Provincial Parental Insurance Plan (line 22300), exploration and development expenses (line 22400), other employment expenses (line 22900), Clergy residence deduction (line 23100), other deductions (line 23200) and federal COVID-19 benefits repayment (line 23210).

The amount in Line 23200 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 of section E. If negative, circle this amount.

Block 10: Total Income For The Year

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".

Section F

The statement of income is not complete until it is signed by the beneficiary (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 statement of income. If this applies to you, make sure that you, not the person assisting you, sign the statement of income. If the beneficiary (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 G

If you signed your statement of income with a mark, please provide us with the information requested.

If you have any questions, visit our Internet site at:
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 ESDC PPU 116. You can ask to see your file by contacting a Service Canada Centre.

Service Canada

Service Canada Offices
Guaranteed Income Supplement - Renewal

Mail your forms to:
The nearest Service Canada office listed below.

ATLANTIC PROVINCES
Service Canada
PO Box 8000 Station Central
Charlottetown PE C1A 8K1
CANADA

ONTARIO
Service Canada
PO Box 5100 Station D
Scarborough ON M1R 5C8
CANADA

QUEBEC
Service Canada
PO Box 1816 Station Terminus
Quebec QC G1K 7L5
CANADA

WESTERN PROVINCES AND TERRITORIES
Service Canada
PO Box 1177 Station CSC
Victoria BC V8W 2V2
CANADA

If you are receiving a GIS benefit under the following International Social Security Agreement:

Antigua & Barbuda	Finland	Latvia	St. Kitts and Nevis
Austria	Germany	Lithuania	St. Lucia
Barbados	Greece	Macedonia	Saint Vincent & the Grenadines
Bulgaria	Grenada	Malta	Serbia
Croatia	Hungary	Netherlands	Slovakia
Cyprus	Iceland	Norway	Slovenia
Czech Republic	India	Philippines	Sweden
Denmark	Italy	Poland	Switzerland
Dominica	Jamaica	Portugal	Trinidad & Tobago
Estonia	Jersey/Guernsey	Romania	Turkey

Mail your form/application to:

Service Canada
PO BOX 2710 Station Main
Edmonton, AB T5J 2G4
CANADA

If you are receiving a GIS benefit under the following International Social Security Agreement:

Australia	Ireland	New Zealand
Belgium	Japan	Peru
Brazil	Korea	Spain
Chile	Luxembourg	United States
France	Mexico	Uruguay

Mail your form/application to:

Service Canada
PO BOX 250
Fredericton, NB E3B 4Z6
CANADA

Need help completing the forms?
Canada: **1-800-277-9914**
TTY: **1-800-255-4786**
Important: Please have your social insurance number ready when you call.

Disponible en français

Canada