

GOODS AND SERVICES TAX / HARMONIZED SALES TAX (GST/HST) RETURN (NON-PERSONALIZED)

Business Number	Name
Reporting period From: To:	Due date

Part 1

► Copy your Business Number, the reporting period and the amounts from the **highlighted** line numbers in **Part 1** of this return to the corresponding boxes in **Part 2**. Keep the top portion (**Part 1**) for your records.

Privacy Act Personal Information Bank number RCC/P-PU-080.

Enter your total **sales and other revenue**. Do not include provincial sales tax, GST, or HST. If you are using the Quick Method of accounting, include the GST or HST.

101	00
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NET TAX CALCULATION

Enter the total of all GST and HST amounts that you collected or that became collectible by you in the reporting period.	103	
Enter the total amount of adjustments to be added to the net tax for the reporting period (e.g., GST/HST obtained from the recovery of a bad debt).	104	

Total GST/HST and adjustments for period (add lines 103 and 104) →

105	
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Enter the GST/HST you paid or owe on qualifying expenses (input tax credits – ITCs) for the current period and any eligible unclaimed ITCs from a previous period.	106	
Enter the total amount of adjustments to be deducted when determining the net tax for the reporting period (e.g., GST/HST included in a bad debt).	107	

Total ITCs and adjustments (add lines 106 and 107) →

108	
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NET TAX (subtract line 108 from line 105). If the result is negative, enter a minus sign in the separate box next to the line number.

	109	
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OTHER CREDITS IF APPLICABLE

Note: Do not complete line 111 until you have read the instructions in the box on the reverse side of this return.

Enter any instalment and other annual filer payments you made for the reporting period. If the due date of your return is June 15, see instructions on the back.	110	
Enter the total amount of the GST/HST rebates , only if the rebate form indicates that you can claim the amount on this line. Attach the rebate form to this return.	111	

Total other credits (add lines 110 and 111) →

112	
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BALANCE (subtract line 112 from line 109). If the result is negative, enter a minus sign in the separate box next to the line number.

	113 A	
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OTHER DEBITS IF APPLICABLE

Note: Do not complete line 205 or line 405 until you have read the instructions in the box on the reverse side of this return.

Enter the total amount of the GST/HST due on the acquisition of taxable real property .	205	
Enter the total amount of other GST/HST to be self-assessed .	405	

Total other debits (add lines 205 and 405) →

113 B	
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BALANCE (add lines 113 A and 113 B). If the result is negative, enter a minus sign in the separate box next to the line number.

	113 C	
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Line 114 and line 115: If the result entered on line 113 C is a negative amount, enter the amount of the refund you are claiming on line 114. If the result entered on line 113 C is a positive amount, enter the amount of your payment on line 115.

REFUND CLAIMED
114

PAYMENT ENCLOSED
115

▼ Detach and return lower portion (Part 2) ▼

GST62-5 E (02)

GST/HST RETURN (NON-PERSONALIZED)

Part 2

GST62-5 E (02)

YOU MUST COMPLETE THIS AREA AND THE REVERSE AREA.

Business Number

Reporting period
From: Year | Month | Day To: Year | Month | Day

Sales and other revenue	101	00	Total GST/HST and adjustments for period	105
Instalments and other annual filer payments	110		Total ITCs and adjustments	108
Rebates	111		Net tax	109
GST/HST due on acquisition of taxable real property	205		Refund claimed	114
Other GST/HST to be self-assessed	405		Payment enclosed	115

I certify that the information given on this return and in any attached documents is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the person required to file this return, or that I am authorized to sign on behalf of the person. **It is a serious offence to make a false return.**

Authorized signature _____
Date

General Information and Instructions

If you are entitled to a refund

Mail your return to the address below.

CANADA CUSTOMS AND REVENUE AGENCY
TAX CENTRE
PO BOX 20004 STN A
SUDBURY ON P3A 6B4

If you owe money

You may be able to pay electronically through your financial institution's telephone banking, Internet banking, or automated bank machines. Visit our Web site at www.ccr.gc.ca/electronicpayments or contact your financial institution to see if it offers these services.

To make your payment directly to CCRA, return the bottom portion with your cheque or money order made payable to the Receiver General to the address shown above. To help us credit your payment, write your Business Number on the back of your cheque or money order. To make your payment free of charge at your financial institution in Canada, present this form to the teller with your payment. The teller will return the top portion as your receipt.

If your payment is \$50,000 or more, you must make it at your financial institution in Canada.

Your financial institution will not accept your return and you will have to mail it to us if:

- you are claiming a refund; or
- you are using a photocopy of this form.

If you are paying at a financial institution and your return requires attached documentation, you will be asked to send this additional information to us separately.

Do not staple, paper clip, tape, or fold voucher or your cheque.

We will not charge or refund a balance of less than \$2.

Only complete the lines of the return that apply to you. Complete the return in Canadian dollars and sign it.

Copy your Business Number, the reporting period and the amounts from the **highlighted** boxes in Part 1 of the return to the corresponding boxes in Part 2. Identify a negative number with a minus sign in the separate box next to the line number.

GST/HST returns and remittances can be filed electronically through products and services that have been tested by us. For more information, call our Business Enquiries line at 1-800-959-5525.

Keep this top part of the return for your records.

This is your working copy. It and any other information you use to prepare your return are subject to audit and must be retained for verification purposes.

Annual filer with a June 15 due date

If you are an individual with business income for income tax purposes and have a December 31 fiscal year-end, the due date of your return is June 15. However, any GST/HST you owe is payable by April 30. This payment should be reported on line 110 of your return.

Generally, you have to file a GST/HST return for every reporting period, even if the return reports a zero balance.

If you are using the **Quick Method of accounting**, see our booklet called *Quick Method of Accounting for GST/HST*, and use the line-by-line completion instructions in our guide called *General Information for GST/HST Registrants*.

If you are a **charity**, see our guide called *GST/HST Information for Charities* for information on completing your net tax calculation.

For more information on adjustments, input tax credits (ITCs), self-assessing, or completing this return, see our guide called *General Information for GST/HST Registrants*, or contact us.

Line 111: Some rebates can reduce or offset your amount owing. Those rebate forms contain a **Yes/No** question asking you if you want to claim the rebate amount on line 111 of your GST/HST return.

If you want to apply a rebate against the amount owing on this return, check the **Yes** box on the rebate form. Enter the rebate amount on line 111 of this return. **Attach the rebate form to this return and send both to us.**

Line 205: Complete this line **only** if you are a GST/HST registrant who purchases taxable real property for use or supply primarily (more than 50%) in your commercial activities and you are either registered (other than an individual who purchases a residential complex) or purchased the property from a non-resident. If you qualify for an input tax credit (ITC) on the purchase, claim this amount on line 106.

Line 405: Complete this line **only** if you are a GST/HST registrant who has to self-assess GST/HST on an imported taxable supply or who has to self-assess the provincial part of HST.

Teller's stamp

Detach and return this part.

You must enter your Business Number, name and address below.

Business Number	
Full legal name	
Trading name (if different from above)	
Mailing address (No., street and apt. number)	
City	
Province	Postal code
Contact name	
Telephone number	

Teller's stamp

For office use only