

**GOODS AND SERVICES TAX / HARMONIZED SALES TAX (GST/HST) RETURN WORKING COPY**

**Do not** use this printer-friendly version to file your return or to make payments at your financial institution.

Business Number	Name	
Reporting period From: _____ to: _____	Due date	<b>Working copy (for your records)</b>

► Copy your Business Number, the reporting period, and the amounts from the **highlighted** line numbers in this worksheet to the corresponding boxes in your GST/HST return.

Enter your total <b>sales and other revenue</b> . Do not include provincial sales tax, GST or HST. If you are using the Quick Method of accounting, include the GST or HST.	<b>101</b>	
---	------------	--

**NET TAX CALCULATION**

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

Total GST/HST and adjustments for period (add lines 103 and 104) → **105**

Enter the GST/HST you paid or that is payable by you on qualifying expenses ( <b>input tax credits – ITCs</b> ) for the current period and any eligible unclaimed ITCs from a previous period.	<b>106</b>	
Enter the total amount of <b>adjustments</b> to be deducted when determining the net tax for the reporting period (for example, GST/HST included in a bad debt).	<b>107</b>	

Total ITCs and adjustments (add lines 106 and 107) → **108**

**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**

**OTHER CREDITS IF APPLICABLE**

**Do not complete line 111 until you have read the instructions.**

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

Total other credits (add lines 110 and 111) → **112**

**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**

**OTHER DEBITS IF APPLICABLE**

**Do not complete line 205 or line 405 until you have read the instructions.**

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

Total other debits (add lines 205 and 405) → **113 B**

**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**

**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.

<b>REFUND CLAIMED</b>	
<b>114</b>	

<b>PAYMENT ENCLOSED</b>	
<b>115</b>	

**Instructions**

**Line 110**

**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 GST/HST Tax Return.

**Line 111:** Some rebates can reduce or offset your amount owing. Those rebate forms contain a question asking you if you want to claim the rebate amount on line 111 of your GST/HST Tax Return. Tick **yes** on the rebate form(s) if you are claiming the rebate(s) on line 111 of your GST/HST Tax Return. If you file your return electronically, send the rebate application by mail to the Summerside Tax Centre.

**Line 205:** Complete this line **only** if you purchased taxable real property for use or supply primarily (more than 50%) in your commercial activities and you are a GST/HST registrant (other than an individual who purchases a residential complex) or you purchased the property from a non-resident. If you qualify for an input tax credit on the purchase, include this amount on line 108.

**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.