

SUPPLEMENT TO THE NEW RESIDENTIAL RENTAL PROPERTY REBATE APPLICATION - MULTIPLE UNITS

Use this form if you purchased, constructed, substantially renovated, or made an addition to a multiple unit residential complex, or if you converted a commercial property into a multiple unit residential complex. You also have to complete sections A, B, C, and D of Form GST524, GST/HST New Residential Rental Property Rebate Application, and send us the two forms together.

Do not use this form for condominium units or a duplex. Instead, complete all sections on Form GST524.

Section A – Claimant information						
Business Number (if you have one)	Language preference					
RT I	English French					
Claimant's legal name (last name for individuals)	First name and initial(s) (for individuals)					

General information

Type 6 - Lease of building and land

Type 7 - Sale of building and lease of land

- Complete one rebate application (Form GST524) and one supplement (Form GST525) to include all of the qualifying residential units in a multiple unit residential complex.
- Complete Section B below and Part I of Section C on pages 2 and 3 by following the instructions on the chart.
- Complete one row per unit. You can enter up to 20 units in one chart. If the residential complex contains more than 20 units, photocopy the chart or use another one. This form is available on our Web site at: www.cra.gc.ca/forms/
- If you use more than one chart, number the pages, attach them together, and send them to us with Form GST524.
- Copy your total rebate amount and your portion of the rebate from page 3 to lines (i) and (ii) of Section B. If you use more than one chart, follow the instructions in Section B to calculate your rebate amount.

Type 8 - Co-operative housing corporation

- Complete one rebate application (Form GST524) and one supplement (Form GST525) for each qualifying residential unit in the complex.
- Complete Section B, below, and Part II of Section C on page 4.
- Copy your portion of the rebate from page 4 to line (iii) of Section B, below.

Section B - Rebates				
Application type 6 and type 7				
1. Are you claiming a rebate type 6? (If no, continue to question 2.)	Yes	No		
1a. Did you purchase the residential complex?	Yes	No		
1b. If yes, does the property contain a part that does not form part of the residential complex (e.g., retail stores)?	Yes	No		
f you answered yes to questions 1a and 1b, you have to separate out property. The allocation must be fair and reasonable. Do not include are o establish the fair market value of the residential complex part of the must only be for the residential part of the property.	ny amounts in y	our rebate calculation that are for the nor	n-residential part. You also h	
2. Are you claiming a rebate type 7? (If <i>no</i> , continue to question 3.)	Yes	No		
f you are claiming a rebate type 6 or type 7, complete the chart on page corresponding lines (i) and (ii), below. If you needed extra space and hearter them below.	•	, ,	. •	
		Total rebate amount	\$	(i)
		Claimant's portion	\$	(ii)
Application type 8				
3. Are you claiming a rebate type 8?	es N	0		
f you are claiming a rebate type 8, complete page 4 and copy the amo	ount you calcula	ate onto line (iii), below.		_
		Claimant's portion (from page 4)	\$	(iii)
Privacy Act Personal Information Bank number RCC/P-PU-080.				



Section C	C – Rebate calcul	lation					
		type 6 – Lease of build type 7 – Sale of buildi					
Total HST pa	aid on the purchase o	r self-assessment of the	e residential complex			\$	Α
If you paid I	HST at 14%: Amount	from line A: \$	× 6/14				
If you paid HST at 15%: Amount from line A: \$ × 7/15						\$	В
Total GST p	aid on the purchase o	or self-assessment of the	e residential complex			\$	C
	value of the residentia /HST payable on the		l land) at the time of purcha	ase or self-assessment (do	not	\$	D
			(only for type 6 when the co	omplex is purchased)		\$	 E
Amount from	n line B or C: \$	× 36	%			\$	_ F
Square metr	res of floor space for a	all residential units in	the complex. Do not includ	e common areas.		square meters	G
Total numbe	er of qualifying residen	itial units				qualifying unit	_S H
Unit No.	Column 2 Square metres of floor space of unit		Column 4 Unit fair market value	Column 5 Rebate calculation	Colu	mn 6 mum rebate amount	
Enter only qualifying residential units.		1	Multiply the amount from line D above by the percentage in column 3.	Multiply the amount from line F above by the percentage in column 3.	purcha \$7,560 If you purcha	paid 6% GST or 14% HST on the ase or self-assessment of the reside ex, enter the amount in column 5 or 0, whichever is less, for each unit. OR paid 7% GST or 15% HST on the ase or self-assessment of the reside ex, enter the amount in column 5 or 0, whichever is less, for each unit.	
	1 1 1	%			 		
	1	%	1		Î I I		
	1 1 1	%	 	1 1 1 —————————————————————————————————	1 1 1		
	1 1 1	%	1 1	1 1 1	1 1 1		
	 	%	 	1 1 	1 1 1		
	 	%	 	 	 		
	I I	%	 	! ! !	 		
	1 1 1	%	1	1 1 1	1		
	1 1 1	%		 	1		
		%			1		
		%					
		%		1	1		
		<u></u> %		 	1		
				·	1		
	1	<u> </u>		1	1		
	i ————————————————————————————————————	<u></u>			1		
] 	<u></u> %	1 1	 	1 1 1		
	1 1				1 1 1		
	i ————————————————————————————————————		1		1 1 1		
	1 1 1	/ 0			1 1 1		
	1	1	1	1	1		

olumn 7	Column 8	¦ Column 9	├ Column 10	Unit No.
the amount in column 4 is \$350,000 or ss, enter \$350,000. If the amount in slumn 4 is more than \$350,000, copy e amount from column 4.	Subtract from \$450,000 the amount in column 7. (if negative, enter "0").	Rebate calculation Divide the amount in column 8 by 100,000.	Multiply the amount in column 6 by the amount in column 9.	Same as column
				<u> </u>
I rebate for this page	 			

Section C – Rebate calculation (continued from page 2)

Section C - Rebate calculation					
Part II - Rebate calculation for type 8 -	- Co-operative housing corpora	ation			
Total HST paid on the purchase or self-assessment of the residential complex					A
If the co-op paid HST at 14%: Amount fi	rom line A: \$	× 6/14			
If the co-op paid HST at 15%: Amount fi	rom line A: \$	× 7/15		\$	В
Total GST paid on the purchase or self-a	ssessment of the residential com	plex		 \$	C
Fair market value of the complex at the ti market value)	me of purchase or self-assessme	ent (do not include GST/HST pa	ayable on the fair	\$	 D
Purchase price of the complex (do not inc	clude GST/HST)			\$	E
Total floor space of the unit		Squ	are metres F		
Total floor space of all residential units in	the complex	Squ	are metres G		
Unit percentage of floor space: Line F ÷ L	ine G × 100	%	н		
Unit fair market value: Amount from line	D: \$× H: _	%		\$	1
Amount from line B or C: \$	× 36% × H:	%		\$	J
If the co-op paid 6% GST or 14% HST,	enter the amount from line J or \$	37,560, whichever is less			
If the co-op paid 7% GST or 15% HST,	enter the amount from line J or \$	8,750, whichever is less		\$	K
If I is \$350,000 or less, enter the amount	from line K on line L or if I is mor	re than \$350,000 enter the resu	It of the following	,	
	× K: \$		If negative, enter "0"		
\$100,00				\$	L
Complete lines M to O only if the purcl GST/HST new housing rebate. If not, e	naser of the share of the capita nter "0" on line O.	al stock can claim the			
Total amount of the sale price for the sha	re of the capital stock		\$	М	
If the co-op paid 6% GST or 14% HST, Amount from line M: \$	complete the following calculatio × 2.04% (maximum \$7,560)	n:			
If the co-op paid 7% GST or 15% HST, complete the following calculation: Amount from line M: \$ × 2.34% (maximum \$8,750)					
If the co-op paid 6% GST or 14% HST,	complete line O as follows:		\$	N N	
If M is \$371,000 or less, enter amount file. If M is more than \$371,000 enter the research.	rom line N on line O				
(\$477,000 – M: \$) × N: \$	If negative, enter "0"			
\$106,000	<u>.</u> ,	enter 0	ا	O	
If the co-op paid 7% GST or 15% HST, If M is \$374,500 or less, enter amount fi If M is more than \$374,500 enter the res	rom line N on line O			0	
(\$481,500 – M: \$	<u>)</u> × N: \$	If negative, enter "0"			
\$107,000		5.765			
Amount from line L: \$	– Amount from line O: \$		•	\$	Р
Total rebate amount (line P)					Q
Claimant's portion: Amount from line Q:	\$×	% of ownership or leas	sehold interest	\$	R

Copy the amount from line R onto line (iii) on page 1 under "application type 8."