

## 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)  RT	Language preference <input type="checkbox"/> English <input type="checkbox"/> 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/](http://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		
<b>Application type 6 and type 7</b>		
<p><b>1. Are you claiming a rebate type 6?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No (If <i>no</i>, continue to question 2.)</p> <p><b>1a.</b> Did you purchase the residential complex? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>1b.</b> If <i>yes</i>, does the property contain a part that does not form part of the residential complex (e.g., retail stores)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you answered <i>yes</i> to questions 1a and 1b, you have to separate out the part of the tax paid and purchase price that was for the residential part of the property. The allocation must be fair and reasonable. Do not include any amounts in your rebate calculation that are for the non-residential part. You also have to establish the fair market value of the residential complex part of the property. This means that the amounts you enter on lines A, B, C, D, and E on page 2 must only be for the residential part of the property.</p>		
<p><b>2. Are you claiming a rebate type 7?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No (If <i>no</i>, continue to question 3.)</p> <p>If you are claiming a rebate type 6 or type 7, complete the chart on pages 2 and 3. Then copy the amounts you calculated in column 10 of page 3 onto the corresponding lines (i) and (ii), below. If you needed extra space and had to use more than one copy of page 3, add all of the subtotals from each page 3 and enter them below.</p>		
	<b>Total rebate amount</b>	\$ (i)
	<b>Claimant's portion</b>	\$ (ii)
<b>Application type 8</b>		
<p><b>3. Are you claiming a rebate type 8?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you are claiming a rebate type 8, complete page 4 and copy the amount you calculate onto line (iii), below.</p>		
	<b>Claimant's portion (from page 4)</b>	\$ (iii)





## Section C – Rebate calculation

### Part II – Rebate calculation for type 8 – Co-operative housing corporation

Total HST paid on the purchase or self-assessment of the residential complex		\$ _____	<b>A</b>
If the co-op paid HST at 14%: Amount from line A: \$ _____ × 6/14			
If the co-op paid HST at 15%: Amount from line A: \$ _____ × 7/15		\$ _____	<b>B</b>
Total GST paid on the purchase or self-assessment of the residential complex		\$ _____	<b>C</b>
Fair market value of the complex at the time of purchase or self-assessment (do not include GST/HST payable on the fair market value)		\$ _____	<b>D</b>
Purchase price of the complex (do not include GST/HST)		\$ _____	<b>E</b>
Total floor space of the unit	_____ Square metres		<b>F</b>
Total floor space of all residential units in the complex	_____ Square metres		<b>G</b>
Unit percentage of floor space: Line F ÷ Line G × 100	_____ %		<b>H</b>
Unit fair market value: Amount from line D: \$ _____ × H: _____ %		\$ _____	<b>I</b>
Amount from line B or C: \$ _____ × 36% × H: _____ %		\$ _____	<b>J</b>
If the co-op paid 6% GST or 14% HST, enter the amount from line J or \$7,560, 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		\$ _____	<b>K</b>
If I is \$350,000 or less, enter the amount from line K on line L or if I is more than \$350,000 enter the result of the following calculation: $\frac{(\$450,000 - I: \$ \quad \quad \quad) \times K: \$ \quad \quad \quad}{\$100,000}$		\$ _____	<b>L</b>
<p><b>Complete lines M to O only if the purchaser of the share of the capital stock can claim the GST/HST new housing rebate. If not, enter "0" on line O.</b></p>			
Total amount of the sale price for the share of the capital stock		\$ _____	<b>M</b>
If the co-op paid 6% GST or 14% HST, complete the following calculation: Amount from line M: \$ _____ × 2.04% (maximum \$7,560)			
If the co-op paid 7% GST or 15% HST, complete the following calculation: Amount from line M: \$ _____ × 2.34% (maximum \$8,750)		\$ _____	<b>N</b>
If the co-op paid 6% GST or 14% HST, complete line O as follows: <ul style="list-style-type: none"> <li>• If M is \$371,000 or less, enter amount from line N on line O</li> <li>• If M is more than \$371,000 enter the result of the following calculation:  <math display="block">\frac{(\\$477,000 - M: \\$ \quad \quad \quad) \times N: \\$ \quad \quad \quad}{\\$106,000}</math> </li> </ul>		\$ _____	<b>O</b>
If the co-op paid 7% GST or 15% HST, complete line O as follows: <ul style="list-style-type: none"> <li>• If M is \$374,500 or less, enter amount from line N on line O</li> <li>• If M is more than \$374,500 enter the result of the following calculation:  <math display="block">\frac{(\\$481,500 - M: \\$ \quad \quad \quad) \times N: \\$ \quad \quad \quad}{\\$107,000}</math> </li> </ul>			
Amount from line L: \$ _____ – Amount from line O: \$ _____		\$ _____	<b>P</b>
<b>Total rebate amount (line P)</b>		\$ _____	<b>Q</b>
<b>Claimant's portion:</b> Amount from line Q: \$ _____ × _____ % of ownership or leasehold interest		\$ _____	<b>R</b>

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