



CONSTRUCTION SUMMARY WORKSHEET

You have to complete this worksheet if you built a new house or substantially renovated your existing house, and you are claiming a GST/HST new housing rebate by filing Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*. If you built a major addition to your existing house, treat this as a newly built house. See the guide RC4028, *GST/HST New Housing Rebate*, for more information on substantial renovations and major addition or for instructions on how to complete this form.

If you make a claim for a substantial renovation or major addition, make sure you meet the conditions. For example, renovating the basement or adding a garage or a deck to your existing house does not meet the definition of either a substantial renovation or a major addition and you do not qualify for the new housing rebate.

All rebate claims are subject to audit. To avoid a delay in processing your claim or having this claim denied, make sure this worksheet is completed in full. All the information requested must be entered on this worksheet, since we use it to verify your eligibility for the rebate. For each eligible house, you can apply for the new housing rebate only once with one application form and worksheet.

Attach this form to Form GST191 and keep one copy for your records. Attach a copy of proof of occupancy as indicated below in Section A. You do not have to send your invoices with your forms, except where the vendor did not charge GST/HST on the invoice (photocopies are accepted). However, you must keep the original invoices for six years and make them available for audit.

Generally, to claim the rebate, you have two years from the date the construction or substantial renovation is substantially completed. For more information, see our guide RC4028, *GST/HST New Housing Rebate*, go to our Web site at www.cra.gc.ca, or call us at **1-800-959-5525**.

Section A – Claimant information

Claimant's last name				Claimant's first name and initial(s)			
Address of the new house (number, street, and apartment no., P.O. box no., or R.R. no.)				City		Province	Postal code
Previous address (number, street, and apartment no., P.O. box no., or R.R. no.)				City		Province	Postal code
Date of occupancy			Year	Month	Day	Did you live in the house at any time during the construction or substantial renovation? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Proof of occupancy: Attach a copy of one of the following with your claim (photocopy acceptable).							
1 <input type="checkbox"/>	New house insurance policy with dates and coverage		2 <input type="checkbox"/>	Vehicle insurance or registration with new address		3 <input type="checkbox"/>	Invoice for telephone, hydro, or natural gas hook-up and cancellation at previous address

Section B – Construction information

Building permit number			Name of the issuing municipality				
Construction start date		The fair market value used in the rebate calculation on Form GST191 must be the value of the entire property (both land and building), not simply of the major addition or substantial renovation.					
Year		Month	Day	Enter the fair market value \$ _____ (of both the building and the land)			
		How did you determine this fair market value?					
Construction end date		_____					
Year		Month	Day	_____			

If you have built a new house, what are its total dimensions? _____ sq. ft.							
Is your claim for a substantial renovation or major addition? <input type="checkbox"/> Yes <input type="checkbox"/> No							
If yes, describe the substantial renovation or major addition:							

Give the dimensions of the substantial renovation or major addition: _____ sq. ft.							
Give the total dimensions of the house (including the substantial renovation or major addition): _____ sq. ft.							

Section C – Construction details

In the following charts, for each vendor, list the total of all the construction invoices for these qualifying goods and services, whether or not GST/HST was charged. Only invoices in the name of the claimant or co-owners qualify for the rebate. You may record all the invoices from the same vendor on one line (record the date of the earliest invoice in the column "invoice date"). If a vendor did not charge you GST/HST, attach a copy of the invoice to the worksheet. Photocopies are accepted. Keep all your invoices for six years and, if required, make them available to audit.

Provide the vendor's name, Business Number (GST/HST number), and the GST/HST paid. Do not include estimates or quotes. Use a checkmark to indicate whether the invoice is for labour only, materials only, or both. Follow the instructions at the bottom of page 4 and report the amounts on page 2 of Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*.

Photocopy and attach additional worksheets as required. You can use a facsimile of the following chart (e.g., a computer-generated printout). However, make sure that it follows the same format as the one set out below. Complete the chart using the following examples as a guide.

N°	Description of goods and services	Vendor's name	Vendor's Business Number (GST/HST no.)	Invoice date	Invoice number	Labour only	Materials only	Labour and materials	Invoice amount	GST paid at 6%	GST paid at 7%	HST paid at 14%	HST paid at 15%
1	Land	ABC Company	123456789	May 20, 2006	1630				21,400.00		1,400.00		
2	Excavation	FGH Inc.	234567890	July 26, 2006	77	✓			3969.70	224.70			
1	Land purchase												
2	General contractor												
3	Architectural and engineering												
4	Site preparation												
5	Demolition												
6	Utility connections – Enter the information in (a), (b), (c), and (d) below.												
	(a) water and sewer												
	(b) natural gas												
	(c) electricity												
	(d) other												
7	Excavation and backfill												
8	Footings, foundation												
9	Waterproofing												
10	Framing												
11	Concrete finishing – Enter the information in (a) and (b) below.												
	(a) garage												
	(b) basement												
12	Plumbing												
13	Electrical wiring, outlets												
14	HVAC (heating, vent., a/c)												
Subtotal for this page													
										1	2	3	4

Non-qualifying items: Certain items **do not qualify** for the new housing rebate. For example, no claim can be made for the purchase and/or installation of any of the following:

- free-standing appliances or furniture
- power tools used to build the house
- custom-made draperies or blinds
- inherited land
- artwork or home furnishings that are not fixtures
- pesticides, weed spraying
- a television, DVD player, or sound system
- electricity and heating bills, moving expenses
- area rugs, linens

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15	Roofing: shingles, others												
16	Masonry												
17	Windows and doors												
18	Garage door(s)												
19	Insulation – Enter the information in (a), (b), and (c) below.												
	(a) roof and ceiling												
	(b) walls												
	(c) vapour barrier												
20	Exterior finish – Enter the information in (a), (b), and (c) below.												
	(a) siding												
	(b) eavestrough												
	(c) soffit and fascia												
21	Exterior painting												
22	Drywall												
23	Flooring – Enter the information in (a), (b), (c), and (d) below.												
	(a) resilient flooring												
	(b) carpeting												
	(c) hardwood flooring												
	(d) staircase												
24	Ceramic tile												
25	Trim carpentry												
26	Cabinets/vanities												
27	Built-in appliances												
28	Plumbing fixtures												
29	Lighting fixtures												
30	Interior decoration – Enter the information in (a) and (b) below.												
	(a) painting												
	(b) wall coverings												
									Subtotal for this page	1	2	3	4

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31	Landscaping – Enter the information in (a), (b), and (c) below.												
	(a) fill and top soil												
	(b) trees, shrubs, sod												
	(c) irrigation system												
32	Driveway												
33	In-ground swimming pool												
34	Outdoor patio												
35	Decks												
36	Fencing												
37	Legal fees on construction and land purchase (not for a mortgage)												
38	Well												
39	Security system												
40	Septic system												
41	Mobile home												
42	Modular home												
43	Floating home												
44	Equipment rental												
	Others (specify)												
Subtotal for this page													

Box 1	Box 2	Box 3	Box 4
Total for all three pages. Copy the amounts below			

Total amount in box 1: **A** _____ (Report this amount on Line A on page 2 of Form GST191)

Total amount in box 2: **B** _____ (Report this amount on Line B on page 2 of Form GST191)

Total amount in box 3: _____ x 6 _____ + 14 = **C** _____ (Report this amount on Line C on page 2 of Form GST191)

Total amount in box 4: _____ x 7 _____ + 15 = **D** _____ (Report this amount on Line D on page 2 of Form GST191)