



- You do not qualify for this rebate if your employer is a listed financial institution (for example, a person that was at any time during the year, a bank, an investment dealer, a trust company, an insurance company, a credit union, or a corporation whose principal business is lending money).
- For details on how to complete this form, see the guides called *Employment Expenses* (for employees) and *GST/HST Rebate for Partners* (for members of a partnership).

Area A – Identification (to be completed by claimant)	
Last name	First name and initials
Taxation year of claim (one year per claim)	Social insurance number
Name of employer or partnership (must be a GST/HST registrant)	Business Number of employer or partnership

Area B – Rebate calculation (to be completed by claimant)	
<b>GST rebate for eligible expenses on which you paid 7% GST</b>	
Eligible expenses other than CCA on which you paid 7% GST (from box A of Chart 1 on the back of this form, or, enter the amount of union, professional, or similar dues eligible for the GST rebate)	1
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid 7% GST (from box B of Chart 1 on the back of this form)	2
Total expenses eligible for the GST rebate (line 1 plus line 2) <b>6485</b>	3
<b>Multiply line 3 by 7/107</b>	4
<b>HST rebate for eligible expenses on which you paid 15% HST</b>	
Eligible expenses other than CCA on which you paid 15% HST (from box C of Chart 2 on the back of this form, or, enter the amount of union, professional, or similar dues eligible for the HST rebate)	5
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid 15% HST (from box D of Chart 2 on the back of this form)	6
Total expenses eligible for the HST rebate (line 5 plus line 6) <b>6487</b>	7
<b>Multiply line 7 by 15/115</b>	8
<b>Rebate for property and services brought into a participating province (i.e., Nova Scotia, New Brunswick, Newfoundland)</b> Do not include any expenses for which you paid 15% HST. Read Situation 5 of the applicable guide for more details.	
Eligible expenses other than CCA on which you paid the provincial part of HST separately	9
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the provincial part of HST separately	10
Total expenses eligible for the rebate (line 9 plus line 10) <b>6486</b>	11
<b>Multiply line 11 by 8/108</b>	12
<b>Employee and Partner GST/HST Rebate</b> (add lines 4, 8, and 12) Enter the amount from line 13 on line 457 of your income tax return.	13

Area C – Declaration by claimant's employer or partnership (an authorized officer of your employer or partnership must complete this area <b>only</b> if you are claiming a rebate for any expenses included on lines 4, 8, or 12 in Area B above for which you were paid a taxable allowance, i.e., a non-reasonable allowance).
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I certify that for the taxation year stated above, the claimant was paid the following allowance, which at the time it was paid, I did not consider to be reasonable for the purposes of subparagraphs 6(1)(b)(v), (vi), (vii), or (vii.1) of the *Income Tax Act*. I will not include this allowance in determining my input tax credit or rebate.

Amount received	\$	Reason for allowance(s) (list activities)
Name of employer or partnership		
Signature of employer or authorized officer	Position of authorized officer	Year Month Day

Area D – Certification (to be completed by claimant)	
I certify that the information in this document is, to the best of my knowledge, true, correct, and complete and that I am eligible for the Employee and Partner GST/HST Rebate for the taxation year.	Signature Year Month Day

**Chart 1 – Eligible expenses on which you paid 7% GST**

<b>Chart 1 – Eligible expenses on which you paid 7% GST</b>			
Type of expenses	(1) Total expenses	(2) Non-eligible portion of expenses	(3) Eligible expenses (col. 1 minus col. 2)
<b>Expenses other than CCA</b>	Accounting and legal fees		
	Advertising and promotion		
	Food, beverages, and entertainment		
	Lodging		
	Parking		
	Supplies		
	Other expenses (please specify)		
	Musical instrument expenses other than CCA		
	Artists' employment expenses		
	Union, professional, or similar dues		
	<b>Motor vehicle expenses</b>		
	Fuel		
	Maintenance and repairs		
	Insurance, licence, registration, and interest		
	Leasing		
	Other expenses (please specify)		
	<b>Work space in home</b>		
	Electricity, heat, and water		
	Maintenance		
	Insurance and property taxes		
Other expenses (please specify)			
<b>Total eligible expenses other than CCA (Column 3) ►</b>			<b>(A)</b>
Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft ►			<b>(B)</b>

**Chart 2 – Eligible expenses on which you paid 15% HST**

<b>Chart 2 – Eligible expenses on which you paid 15% HST</b>			
Type of expenses	(1) Total expenses	(2) Non-eligible portion of expenses	(3) Eligible expenses (col. 1 minus col. 2)
<b>Expenses other than CCA</b>	Accounting and legal fees		
	Advertising and promotion		
	Food, beverages, and entertainment		
	Lodging		
	Parking		
	Supplies		
	Other expenses (please specify)		
	Musical instrument expenses other than CCA		
	Artists' employment expenses		
	Union, professional, or similar dues		
	<b>Motor vehicle expenses</b>		
	Fuel		
	Maintenance and repairs		
	Insurance, licence, registration, and interest		
	Leasing		
	Other expenses (please specify)		
	<b>Work space in home</b>		
	Electricity, heat, and water		
	Maintenance		
	Insurance and property taxes		
Other expenses (please specify)			
<b>Total eligible expenses other than CCA (Column 3) ►</b>			<b>(C)</b>
Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft ►			<b>(D)</b>

**Do not enter amounts in the black areas, as these expenses are not eligible for the rebate.**