Agence du revenu du Canada

EMPLOYEE AND PARTNER GST/HST REBATE APPLICATION

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 Guide T4044, *Employment Expenses* (for employees) or Guide RC4091, *GST/HST Rebate for Partners* (for members of a partnership). **This form applies to 2008 and later tax years**.

Area A – Identification (to be completed by claimant)					
Last name	F	irst name and initials			
Tax year of claim (one year per claim)	S	Social insurance number			
Name of employer or partnership (must be a GST/HST registrant)		Business Number of emplo	yer or partnersh		
Area B – Rebate calculation (to be completed by claimant)					
GST rebate for eligible expenses on which you paid GST Eligible expenses, other than CCA, on which you paid GST (from b on the back of this form, or enter the amount of union, professional, or tradesperson's and/or apprentice mechanic tools eligible for the G	or similar dues		1		
Eligible CCA on motor vehicles, musical instruments, and aircraft for paid GST (from box B of Chart 1 on the back of this form)	r which you	+	2		
Total expenses eligible for the GST rebate (line 1 plus line 2)	6485	=	3		
Multiply line 3 by 5/105					4
HST rebate for eligible expenses on which you paid HST					
Eligible expenses, other than CCA , on which you paid HST (from b on the back of this form, or enter the amount of union, professional, or tradesperson's and/or apprentice mechanic tools eligible for the H	or similar dues		5		
Eligible CCA on motor vehicles, musical instruments, and aircraft for paid HST (from box D of Chart 2 on the back of this form)	r which you	+	6		
Total expenses eligible for the HST rebate (line 5 plus line 6)	6487	=	7		
Multiply line 7 by 13/113					8
Rebate for property and services brought into a participating pro	ovince (Nova Scotia.	New Brunswick, or Newfoundla	nd and Labrado		
Do not include any expenses for which you paid HST. For more inform				-,-	
Eligible expenses, other than CCA , on which you paid the provincia separately	al part of HST		9		
Eligible CCA on motor vehicles, musical instruments, and aircraft for paid the provincial part of HST separately	r which you	+	10		
Total expenses eligible for the rebate (line 9 plus line 10)	6486	=	11		
Multiply line 11 by 8/108					12
					_
Employee and partner GST/HST rebate (add lines 4, 8, and 12). Enter the amount from line 13 on line 457 of your income tax return	1.				13
Area C – Declaration by claimant's employer or partnership – An claiming a rebate for any expenses included on lines 4, 8, o					are
I certify that for the tax year stated above, the claimant was paid the f the purposes of subparagraphs $6(1)(b)(v)$, (vi) , (vii) , or $(vii.1)$ of the In input tax credit or rebate.	ollowing allowance, w come Tax Act. I will n	which at the time it was paid, I dingle of include an amount equal to the	d not consider t nis allowance w	o be reasonable for the determining n	or ny
Amount received \$	Reason for allowand (list activities)	ce(s)			
Name of employer or partnership					
Signature of employer or authorized officer	Position of authorized officer		Ye	ear 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 tax year stated above.	Signature .		1	ear Month	Day
		Privacy Act Perso	onal Information, E	Bank number RCC/P	-PU-08

Do not enter amounts in the black areas, as these expenses are not subject to GST/HST and, therefore, are not eligible for the rebate.

	Chart 1 – Eligible expenses on which you paid GST					
	Type of expenses	(1) Total expenses	(2) Non-eligible portion of expenses	(3) Eligible expenses (col. 1 minus col. 2)		
	Accounting and legal fees					
	Advertising and promotion					
	Food, beverages, and entertainment					
	Lodging					
	Parking					
	Supplies					
₹)	Other expenses (please specify)					
	Tradesperson's tools expenses (for employees)					
ınan	Apprentice mechanic tools expenses (for employees)					
	Musical instrument expenses other than CCA					
Ū	Artists' employment expenses					
	Union, professional, or similar dues					
	Motor vehicle expenses: Fuel					
Expenses	Maintenance and repairs					
e C	Insurance, licence, registration, and interest					
Χī	Leasing					
_	Other expenses (please specify)					
	Work space in home					
	Electricity, heat, and water					
	Maintenance					
	Insurance and property taxes					
	Other expenses (please specify)					
То	tal eligible expenses other than CCA (column 3)		>	= (/		
	pital cost allowance (CCA) on motor vehicles, usical instruments, and aircraft			= (I		

	Type of expenses	(1) Total expenses	(2) Non-eligible portion of expenses	(3) Eligible expenses (col. 1 minus col. 2)
	Accounting and legal fees			
Ī	Advertising and promotion			
Ī	Food, beverages, and entertainment			
	Lodging			
	Parking			
	Supplies			
۲ ا	Other expenses (please specify)			
	Tradesperson's tools expenses (for employees)			
<u> </u>	Apprentice mechanic tools expenses (for employees)			
5 [Musical instrument expenses other than CCA			
<u> </u>	Artists' employment expenses			
	Union, professional, or similar dues			
	Motor vehicle expenses: Fuel			
expenses	Maintenance and repairs			
<u>.</u>	Insurance, licence, registration, and interest			
<u>.</u>	Leasing			
7	Other expenses (please specify)			
	Work space in home			
	Electricity, heat, and water			
	Maintenance			
	Insurance and property taxes			
	Other expenses (please specify)			
ot	al eligible expenses other than CCA (column 3)	= (
	oital cost allowance (CCA) on motor vehicles, sical instruments, and aircraft	_		= (