

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) |
| Expenses other than CCA | Accounting and legal fees | | |
| | Advertising and promotion | | |
| | Food, beverages, and entertainment | | |
| | Lodging | | |
| | Parking | | |
| | Supplies | | |
| | Other expenses (please specify) | | |
| | Tradesperson's tools expenses (for employees) | | |
| | Apprentice mechanic tools expenses (for employees) | | |
| | Musical instrument expenses other than CCA | | |
| | Artists' employment expenses | | |
| | Union, professional, or similar dues | | |
| | Motor vehicle expenses: Fuel | | |
| | Maintenance and repairs | | |
| | Insurance, licence, registration, and interest | | |
| | Leasing | | |
| | Other expenses (please specify) | | |
| | Work space in home | | |
| | Electricity, heat, and water | | |
| | Maintenance | | |
| | Insurance and property taxes | | |
| | Other expenses (please specify) | | |
| Total eligible expenses other than CCA (column 3) | | ▶ = | (A) |
| Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft | ▶ | = | (B) |

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