



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 2010 and later tax years.**

Area A – Identification (to be completed by claimant)				
Last name		First name and initial(s)		
Tax 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		
		R T		
Area B – Rebate calculation (to be completed by claimant)				
GST rebate for eligible expenses on which you paid the GST				
Eligible expenses, other than CCA , on which you paid the GST (total of column 3A of Chart 1 on the back of this form)				1
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the GST (from column 3A of Chart 2 on the back of this form)				2
Total eligible expenses for the GST rebate (line 1 plus line 2)				3
6485				
Eligible GST – multiply line 3 by 5/105				4
HST rebate for eligible expenses on which you paid the HST				
Eligible expenses, other than CCA , on which you paid the HST (totals of each of columns 3B, 3C, and 3D of Chart 1 on the back of this form)				5
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the HST (3B, 3C, and 3D of Chart 2 on the back of this form)				6
Total (add lines 5 and 6 in each of columns 3B, 3C, and 3D)				7
Total eligible expenses for the HST rebate (add the totals of column 3B, 3C, and 3D together from line 7)				8
6487				
Multiply Column 3B line 7 by 12/112				9
Multiply Column 3C line 7 by 13/113				10
Multiply Column 3D line 7 by 15/115				11
Total (add lines 9, 10, and 11). For more information to complete this section, see Guide RC4091 or Guide T4044.				12
Rebate for property and services brought into a participating province. Do not include any expenses for which you paid the HST. For more information, see Situation 5 in Guide RC4091.				
				13
Eligible expenses, other than CCA , on which you paid the provincial part of the HST separately				13
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the provincial part of HST separately				14
Total (add lines 13 and 14 in each of columns A, B, and C)				15
Total expenses eligible for the HST rebate (add the totals of columns A, B, and C together from line 15)				16
6486				
Multiply Column A line 15 by 7/107				17
Multiply Column B line 15 by 8/108				18
Multiply Column C line 15 by 10/110				19
Total (add lines 17, 18, and 19). For more information to complete this section, see Guide RC4091.				20
Employee and partner GST/HST rebate (add lines 4, 12, and 20). Enter the result on line 21, and enter that amount on line 457 of your income tax return.				21
Area C – Declaration by claimant's employer or partnership – An authorized officer of your employer or partnership must complete this area only if you are claiming a rebate for any expenses included on lines 4, 12, or 20 in Area B (above) for which you were paid an unreasonable allowance.				
I certify that for the tax year stated above, the claimant was paid the following allowance(s), 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 <i>Income Tax Act</i> . I will not include an amount equal to this allowance when 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 tax year stated in Area A.

Signature	Year	Month	Day

Chart 1 – Eligible expenses on which you paid GST/HST

	Type of expenses	(1) Total expenses				(2) Non-eligible portion of expenses				(3) Eligible expenses (col. 1 minus col. 2)			
		5% GST	12% HST	13% HST	15% HST	5% GST	12% HST	13% HST	15% HST	5% GST	12% HST	13% HST	15% HST
		A	B	C	D	A	B	C	D	A	B	C	D
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												
	Work space in home												
	Electricity, heat, and water												
	Maintenance												
Insurance and property taxes													
Other expenses (please specify)													
Total eligible expenses (in each of columns 3A, 3B, 3C and 3D)													

Chart 2 – Capital Cost Allowance (CCA) on which you paid GST/HST

		(1) Total expenses				(2) Non-eligible portion of expenses				(3) Eligible expenses (col. 1 minus col. 2)			
		5% GST	12% HST	13% HST	15% HST	5% GST	12% HST	13% HST	15% HST	5% GST	12% HST	13% HST	15% HST
		A	B	C	D	A	B	C	D	A	B	C	D
Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft													