

GOODS AND SERVICES TAX / HARMONIZED SALES TAX RETURN

Working Copy
Disponible en français
PROTECTED when completed

Reporting Period From: _____ To: _____	Due Date _____
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Personal information provided on this form is protected under the provisions of the *Privacy Act* and is maintained in Personal Information Bank number RCC/P-PU-080.

Do not complete line 205 or line 405 until you have read the instructions on reverse.

INSTRUCTIONS

- Check the information above for completeness and accuracy. You may change your mailing address, and the name and telephone number of the contact person in your organization using the change stub on the reply envelope. For other changes, contact your Revenue Canada tax services office. **Do not make any changes to the preprinted information on the return.**
- Generally, you must file a GST/HST return for every reporting period, even if the return reports a zero balance. This form provides general instructions for your convenience and guidance only. The instructions do not replace the provisions of the *Excise Tax Act* and Regulations. For more information or assistance, please see the guide *General Information for GST/HST Registrants* or contact your tax services office.
- Copy the amounts from the shaded boxes on the top portion to the corresponding boxes in the lower portion. Make sure that your numbers are printed in the boxes as illustrated. Identify a negative number with a minus sign in the separate box. See example below.
- KEEP THE TOP PORTION OF THE RETURN FOR YOUR RECORDS.** This is your working copy. It and any other information you use to prepare your return are subject to audit and must be retained for verification purposes.
A balance of less than \$2 will neither be charged nor refunded.
- Do not staple or use paper clips.
- See reverse for line-by-line completion instructions.

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REPORTING PERIOD SUMMARY

Sales and Other Revenue	101	_____	_____	0
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TAX CALCULATION

GST/HST Collected and Collectible	103	_____	_____	_____
Adjustment(s)	104	_____	_____	_____
Total GST/HST and Adjustments for Period (Add Lines 103 and 104)				→ 105 _____

Input Tax Credits (ITCs)	106	_____	_____	_____
Adjustment(s)	107	_____	_____	_____
Total ITCs and Adjustments (Add Lines 106 and 107)				→ 108 _____

NET TAX (Subtract Line 108 from Line 105)	109	_____	_____	_____
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OTHER CREDITS IF APPLICABLE

Instalments and Net Tax Paid	110	_____	_____	_____
Rebates	111	_____	_____	_____
Total Other Credits (Add Lines 110 and 111)				→ 112 _____

BALANCE (Subtract Line 112 from Line 109)	113 A	_____	_____	_____
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OTHER DEBITS IF APPLICABLE

_____	205	_____	_____	_____
_____	405	_____	_____	_____
Total Other Debits (Add Lines 205 and 405)				→ 113 B _____

BALANCE (Add lines 113 A and 113 B)	113 C	_____	_____	_____
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REFUND CLAIMED	114	_____	_____	_____
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PAYMENT ENCLOSED	115	_____	_____	_____
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GST34 E (98)

▼ Detach and Return Lower Portion ▼

Sales and Other Revenue	101	_____	_____	0	0
Instalments and Net Tax Paid	110	_____	_____	_____	_____
Rebates	111	_____	_____	_____	_____
_____	205	_____	_____	_____	_____
_____	405	_____	_____	_____	_____

From: _____ To: _____

GOODS AND SERVICES TAX / HARMONIZED SALES TAX RETURN FOR REGISTRANTS

Total GST/HST and Adjustments for Period	105	_____	_____	_____
Total ITCs and Adjustments	108	_____	_____	_____
NET TAX	109	_____	_____	_____
REFUND CLAIMED	114	_____	_____	_____
PAYMENT ENCLOSED	115	_____	_____	_____

I hereby certify that the information given in this return and in any attached documents is, to the best of my knowledge, true, correct and complete in every respect, and that I am the registrant, or that I am authorized to sign on behalf of the registrant. **It is a serious offence to make a false return.**

Authorized Signature _____ Date _____
PLEASE DO NOT WRITE BELOW THIS LINE GST34 E (98)

COMPLETION INSTRUCTIONS

If you are entitled to a refund, mail your return in the envelope provided to:

Summerside Tax Centre
Summerside PE C1N 6A2

If you owe money, you can:

- **Mail your return and payment in the envelope provided**
- **Pay at any financial institution in Canada at no charge**
- **Pay at any Revenue Canada tax services office.**

Payments of \$50,000 or more must be made at a financial institution in Canada.

If you are paying by cheque, make it payable to the **Receiver General**. **Please write your Business Number on your cheque.**

If you are claiming a refund or if this return requires attached documentation, the return will not be accepted by a financial institution.

Complete **all** lines of the return. If any amounts on these lines are nil, or if any of these lines do not apply to you, enter "0". Complete the return in Canadian dollars and sign it.

If you are using the Quick Method of Accounting, **do not use the following completion instructions**. Instead, use the line-by-line completion instructions in the guide *General Information for GST/HST Registrants*.

TELLER'S STAMP

Line 101: Enter the total sales and other revenue from your books and records. Do not include provincial sales tax, GST and HST.

Line 103: Enter the total of all GST and HST amounts that were collected or became collectible in the reporting period.

Line 104: Enter the total amount of adjustments to be added to net tax, for example, the GST/HST obtained from the recovery of a bad debt.

Line 105: Add lines 103 and 104.

Line 106: Enter all unclaimed ITCs (GST/HST paid or payable on qualifying expenses) related to the current period and any eligible unclaimed ITCs from a previous period.

Line 107: Enter the total amount of adjustments to be deducted from net tax, for example, the GST/HST included in a bad debt.

Line 108: Add lines 106 and 107.

Line 109: Subtract line 108 from line 105. If the result is negative, enter a minus sign.

Line 110: Enter the amount of any instalment payments and net tax that you have already remitted for the reporting period.

Line 111: Enter the total amount of the GST/HST rebate (from the form GST189, *General Rebate Application* and/or the form GST66, *GST/HST Rebate Application for Public Service Bodies*) and attach the rebate application form to this return.

Line 112: Add lines 110 and 111.

Line 113 A: Subtract line 112 from line 109. If the result is negative, enter a minus sign.

Line 205: Complete this line **only** if you are a registrant who purchases real property (other than an individual who purchases a residential complex) for use or supply primarily in the course of your commercial activities. Enter the total amount of the GST/HST due on the acquisition of real property.

Line 405: Complete this line **only** if you are a registrant who must self-assess GST/HST on an "imported taxable supply" or who must self-assess the provincial component of HST, in this return. Enter the total amount of this GST/HST to be self-assessed.

Line 113 B: Add lines 205 and 405.

Line 113 C: Add lines 113 A and 113 B. If the result is negative, enter a minus sign.

Line 114: If the result entered on line 113 C is a negative amount, enter the amount of the refund you are claiming on this line.

Line 115: If the result entered on line 113 C is a positive amount, enter the amount of your payment on this line.

IF YOU ARE PAYING AT A FINANCIAL INSTITUTION, THIS IS YOUR RECEIPT.

DETACH AND RETURN THIS PORTION

TELLER'S STAMP

GST/HST returns and remittances may be made electronically through products and services that have been tested by Revenue Canada. Contact your tax services office for more information.

PAYABLE AT ANY FINANCIAL INSTITUTION IN CANADA AT NO CHARGE

FOR OFFICE USE ONLY