GST/HST Return Working Copy

Do **not** use this working copy to file your return or to make payments at your financial institution.

Name	Business number
Reporting period From Year Month Day to Year Month Day	Due date Year Month Day

Working copy (for your records)

► Copy your business number, the reporting period, and the amounts from the highlighted line numbers in this worksheet to the corresponding boxes in your GST/HST return.

Enter your total **sales and other revenue**. Do not include provincial sales tax, GST or HST. If you are using the quick method of accounting, include the GST or HST.	**101**	00

Net tax calculation

Enter the total of all **GST and HST amounts that you collected or that became collectible** by you in the reporting period.	**103**	
Enter the total amount of **adjustments** to be added to the net tax for the reporting period (for example, the GST/HST obtained from the recovery of a bad debt).	**104**	
Total GST/HST and adjustments for period (add lines 103 and 104) ➔	**105**	
Enter the GST/HST you paid or that is payable by you on qualifying expenses **(input tax credits** – **ITCs)** for the current period and any eligible unclaimed ITCs from a previous period.	**106**	
Enter the total amount of **adjustments** to be deducted when determining the net tax for the reporting period (for example, the GST/HST included in a bad debt).	**107**	
Total ITCs and adjustments (add lines 106 and 107) ➔	**108**	
Net tax (subtract line 108 from line 105)	**109**	

Other credits if applicable

Do not complete line 111 until you have read the instructions.

Enter any **instalment and other annual filer payments** you made for the reporting period.	**110**	
Enter the total amount of the GST/HST **rebates**, **only** if the rebate form indicates that you can claim the amount on this line. For filing information, see instructions.	**111**	
Total other credits (add lines 110 and 111) ➔	**112**	
Balance (subtract line 112 from line 109)	**113 A**	

Other debits if applicable

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

Enter the total amount of the **GST/HST due on purchases of real property** or **purchases of emission allowances**.	**205**	
Enter the total amount of **other GST/HST to be self-assessed**.	**405**	
Total other debits (add lines 205 and 405) ➔	**113 B**	
Balance (add lines 113 A and 113 B)	**113 C**	

Line 114 and line 115: If the result entered on line 113 C is a negative amount, enter the amount of the refund you are claiming on line 114. If the result entered on line 113 C is a positive amount, enter the amount of your payment on line 115.

Refund claimed	Payment enclosed
114	**115**

Instructions

Line 111: Certain rebates can reduce or offset your amount owing. Those rebate forms contain a question asking if you want to claim the rebate amount on **line 111** of your GST/HST return. Tick **yes** on the applicable rebate form if you are claiming a rebate on **line 111** of your GST/HST return. Generally, you must file the applicable rebate application with your return. However, if you file the return electronically and do not file the rebate application electronically, send the rebate application to us by mail.

Line 205: Fill out this line **only** if you purchased taxable real property (other than an individual who purchased a residential complex) or taxable carbon emission allowances for use or supply primarily (more than 50%) in your commercial activities and the supplier was not required to collect the tax and was not deemed to have collected the tax. For example, you may be required to self-assess tax on this line if you purchased taxable real property in Canada from a non-resident. If you qualify for an input tax credit on the purchase, include this amount on **line 106** (**line 108** if you are filing electronically).

Line 405: Fill out this line only if you have to self-assess GST/HST on an imported taxable supply or you have to self-assess the provincial part of HST. If you are a financial institution, you may also have to self-assess GST/HST under special import rules.

Personal information is collected for purposes of the administration or enforcement of Part IX of the Excise Tax Act, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at **canada.ca/cra-info-source**.