

**GOODS AND SERVICES TAX / HARMONIZED SALES TAX (GST/HST) RETURN (NON-PERSONALIZED)**

Business Number	Name
Reporting period From: _____ To: _____	Due date: _____

**Part 1**

**Working copy  
Disponible en français**

► Copy your Business Number, the reporting period and the amounts from the highlighted line numbers in Part 1 of this return to the corresponding boxes in Part 2. Keep the top portion (Part 1) for your records.

*Privacy Act / Personal Information Bank number RCC/P-PU-080.*

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
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**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 (e.g., 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 owe 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 (e.g., 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). If the result is negative, enter a minus sign in the separate box next to the line number.

<b>109</b>	_____
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**OTHER CREDITS IF APPLICABLE**

**Note:** Do not complete line 111 until you have read the instructions in the box on the reverse side of this return.

Enter any instalment and other annual filer payments you made for the reporting period. If the due date of your return is June 15, see instructions on the back.	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. Attach the rebate form to this return.	111	_____

Total other credits (add lines 110 and 111) → **112** \_\_\_\_\_

**BALANCE** (subtract line 112 from line 109). If the result is negative, enter a minus sign in the separate box next to the line number.

<b>113 A</b>	_____
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**OTHER DEBITS IF APPLICABLE**

**Note:** Do not complete line 205 or line 405 until you have read the instructions in the box on the reverse side of this return.

Enter the total amount of the GST/HST due on the acquisition of taxable real property.	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). If the result is negative, enter a minus sign in the separate box next to the line number.

<b>113 C</b>	_____
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**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
<b>114</b> _____

PAYMENT ENCLOSED
<b>115</b> _____

▼ Detach and return lower portion (Part 2) ▼

GST62-5 E (02)

**GST/HST RETURN (NON-PERSONALIZED)**

**Part 2**

GST62-5 E (02)

**YOU MUST COMPLETE THIS AREA AND THE REVERSE AREA.**

Business Number	Reporting period From: Year _____ Month _____ Day _____ To: Year _____ Month _____ Day _____
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Sales and other revenue **101** \_\_\_\_\_ 00

Total GST/HST and adjustments for period **105** \_\_\_\_\_

Instalments and other annual filer payments **110** \_\_\_\_\_

Total ITCs and adjustments **108** \_\_\_\_\_

Rebates **111** \_\_\_\_\_

Net tax **109** \_\_\_\_\_

GST/HST due on acquisition of taxable real property **205** \_\_\_\_\_

Refund claimed **114** \_\_\_\_\_

Other GST/HST to be self-assessed **405** \_\_\_\_\_

Payment enclosed **115** \_\_\_\_\_

I certify that the information given on 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 person required to file this return, or that I am authorized to sign on behalf of the person. It is a serious offence to make a false return.

Authorized signature

Date

