



Financial Institution GST/HST Annual Information Return

You have to complete this return if you are a reporting institution under subsection 273.2(2) of the Excise Tax Act (ETA). Complete this return for each fiscal year and file it within six months after the end of your fiscal year.

Note

Do not use this form if you are a selected listed financial institution (SLFI) for GST/HST or QST purposes or both that is a registrant for QST purposes. For more information see Guide RC7219, GST/HST and QST Annual Information Return for Selected Listed Financial Institutions.

Guide RC4419, Financial Institution GST/HST Annual Information Return, provides definitions, information on penalties, and line-by-line instructions on how to complete this return. If you need help after reading this guide, call **1-800-959-8287**.

Send this return to the same tax centre to which you file your GST/HST returns. The addresses are listed on page 9 of this return.

Part A – Information on the financial institution															
Name of financial institution		Business number (if applicable) <div style="text-align: right; font-size: small;">R T</div>													
Contact person		Contact person's title	Telephone number <div style="text-align: right; font-size: small;">Extension</div>												
Fiscal Year: From: <table style="display: inline-table; border: none; text-align: center; font-size: small;"> <tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr> <tr><td style="font-size: x-small;">Year</td><td style="font-size: x-small;">Month</td><td style="font-size: x-small;">Day</td></tr> </table> to: <table style="display: inline-table; border: none; text-align: center; font-size: small;"> <tr><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td><td style="border: 1px solid black; width: 20px; height: 15px;"></td></tr> <tr><td style="font-size: x-small;">Year</td><td style="font-size: x-small;">Month</td><td style="font-size: x-small;">Day</td></tr> </table>							Year	Month	Day				Year	Month	Day
Year	Month	Day													
Year	Month	Day													
Type of financial institution (tick one box only):															
<input type="checkbox"/> 1. <u>De minimis financial institution</u> – if you are a financial institution within the meaning of paragraph 149(1)(b) or (c) of the ETA															
<input type="checkbox"/> 2. <u>Listed financial institution</u> – if you are a financial institution within the meaning of paragraph 149(1)(a) and you are not a selected listed financial institution within the meaning of subsection 225.2(1) of the ETA															
<input type="checkbox"/> 3. <u>Selected listed financial institution</u> – if you are a listed financial institution that is a selected listed financial institution within the meaning of subsection 225.2(1) of the ETA															
Business type (for example, bank, insurer, credit union): <hr/>															
Major business activities (include enough details to allow an exact industry classification, for example, under the North American Industry Classification System): <hr/> <hr/> <hr/> <hr/> <hr/>															

Part B – Supplies and other revenues

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

GST/HST collected and collectible

Enter the total amount of GST/HST collected or collectible during the fiscal year. This amount should be the total of all amounts you have entered on line 103 of your GST/HST return(s) for the fiscal year.

0500 _____

Supplies of financial services

Enter the total amount of exempt supplies of financial services made during the fiscal year, including supplies that are deemed to be financial services as a result of an election under section 150.

0600 _____

Enter the total amount of zero-rated supplies of financial services made during the fiscal year

0610 _____

Total supplies of financial services (add lines 0600 and 0610) 0620 _____

Supplies other than financial services

Enter the total amount of supplies, other than financial services, made during the fiscal year. Do not include GST/HST or any provincial sales tax.

Zero-rated supplies 0700 _____

Exempt supplies 0710 _____

Taxable supplies subject to GST (other than zero-rated) 0720 _____

Taxable supplies subject to HST (other than zero-rated) 0730 _____

Total taxable supplies subject to GST/HST (other than zero-rated) (add lines 0720 and 0730) 0740 _____

Other supplies (including supplies made outside Canada) 0750 _____

Total supplies other than financial services (add lines 0700, 0710, 0740, and 0750) 0760 _____

Other revenues

Enter the total amount of other revenues (including other revenues from outside Canada). This amount includes revenue from other sources such as grants, subsidies, or damage payments where they are not consideration for a supply. Also include amounts received from natural resource royalties that are deemed not to be consideration for a supply

0800 _____

Specify the type of other revenues you included in the amount on line 0800:

Total supplies and other revenues made during the fiscal year (add lines 0620, 0760, and 0800) 0900 _____

Part C – Purchases and other expenditures

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

GST and federal part of HST paid or payable

Enter the total amount of the GST and federal part of HST that became payable or was paid without becoming payable by you during the fiscal year

1500 | _____ | _____

Purchases of financial services

Enter the total amount of purchases of financial services made during the fiscal year. Include both zero-rated and exempt financial services such as purchases of supplies that are deemed to be financial services as a result of an election under section 150

1600 | _____ | _____

Purchases other than financial services

Enter the total amount of purchases, including property acquired by way of lease, other than financial services, made during the fiscal year. Do not include GST/HST or any provincial sales tax.

Taxable purchases subject to GST (other than zero-rated) 1700 | _____ | _____

Taxable purchases subject to HST (other than zero-rated) 1710 | _____ | _____

Total taxable purchases subject to GST/HST other than zero-rated (add lines 1700 and 1710) 1720 | _____ | _____

Other purchases (include exempt, zero-rated, and other non-taxable purchases and purchases made outside Canada) 1730 | _____ | _____

Total purchases other than financial services (add lines 1720 and 1730) 1740 | _____ | _____

Other expenditures

Enter the total amount of other expenditures (including expenditures incurred outside Canada). This amount includes expenses you incurred during the fiscal year where they are not consideration for a supply, such as amounts you paid as salaries or wages, grants, subsidies, or damage payments. Also include amounts paid as natural resource royalties that are deemed not to be consideration for a supply

1800 | _____ | _____

Specify the type of other expenditures you included in the amount on line 1800:

Total purchases and other expenditures made during the fiscal year

(add lines 1600, 1740, and 1800) 1900 | _____ | _____

Part D – Imports

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

Tax on imports

Enter the total amount of GST and/or the provincial part of HST payable or paid without becoming payable by you on importations or the GST and/or the provincial part of HST to be self-assessed during the fiscal year or specified year as applicable (for the purposes of Part D of this form, GST includes the federal part of HST).

Total GST on imported goods under section 212	2400		
Total GST on imported taxable supplies under section 218.	2410		
Total GST on qualifying consideration under paragraph 218.01(b)	2420		
Total provincial part of HST on certain imported goods under section 212.1	2430		
Total provincial part of HST on certain imported goods under section 220.07	2440		
Total provincial part of HST on imported taxable supplies under subsection 218.1(1)	2450		
Total provincial part of HST on qualifying consideration under paragraph 218.1(1.2)(b)	2460		
Other amounts of the provincial part of HST you had to self-assess	2470		
Total GST on all internal charges under paragraph 218.01(a)	2480		
Total GST on all external charges under paragraph 218.01(a)	2481		
Total provincial part of HST on all internal charges under paragraph 218.1(1.2)(a)	2482		
Total provincial part of HST on all external charges under paragraph 218.1(1.2)(a)	2483		

Value of imports

Enter the total value of property and services that you imported into Canada during the fiscal year. Include the value of imports subject to tax under sections 212, 212.1, 218, and 220.07. Do not include GST/HST or any provincial sales tax. Also include the amounts subject to self-assessment under section 218.01 relating to the tax for the specified year reported on lines 2420, 2480, or 2481 as applicable.

	From head office or branches	From related persons	From third parties	Total
Financial services	2500	2510	2520	2530
Taxable goods	2600	2610	2620	2630
Taxable supplies other than goods	2700	2710	2720	2730
Other inputs	2800	2810	2820	2830
Element A of the qualifying consideration formula	2841	2842	2843	2844
Element B of the qualifying consideration formula	2845	2846	2847	2848
Total qualifying consideration A minus B	2849	2850	2851	2852
Internal charges	2853			2856
External charges		2858	2859	2860
Totals excluding grey area 2841 to 2848	2900	2910	2920	2930

Part E – Exported supplies

Enter the total value of zero-rated exports of property and services made during the fiscal year.

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

	Exported to head office or branches	Exported to related persons	Exported to third parties	Total
Financial services	3500	3510	3520	3530
Tangible personal property	3600	3610	3620	3630
Intangible personal property and services (other than financial services)	3700	3710	3720	3730
Totals	3800	3810	3820	3830

Part F – Input tax credits (ITCs)

Enter on line 4500 the total amount of ITCs you claimed in the fiscal year for the GST/HST that became payable or was paid without becoming payable during the fiscal year. Enter on line 4600 the total amount of ITCs you claimed in the fiscal year that relate to GST/HST that became payable or was paid without becoming payable during a previous fiscal year. For both lines, do **not** include recaptured input tax credits (RITCs) for Ontario, British Columbia and Prince Edward Island, or any adjustments made to ITCs (that is, amounts you have included on line 107 of the GST/HST return(s) for the fiscal year).

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

ITCs claimed in respect of the fiscal year identified in Part A on page 1 4500

ITCs claimed in respect of a previous fiscal year that you claimed in the fiscal year identified in Part A on page 1 4600

Total ITCs claimed

Add lines 4500 and 4600. (This amount should equal the amounts you entered on line 106 of your GST/HST return(s) for the fiscal year.) 4700

Note
You must complete "Part H – ITC allocation method(s) used during the fiscal year" to support the amount reported on line 4700.

Part G – Tax adjustments

Adjustments to be added to net tax

Enter the total amount of adjustments to be added to the amount of your net tax for the fiscal year.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

GST/HST part of credit notes received or debit notes issued. Include adjustments for tax paid in error, price adjustments, and patronage dividends 5500

GST/HST part of bad debts recovered 5510

Reduction in ITCs on leased passenger vehicles where the lease cost exceeds the maximum amount that is deductible under the Income Tax Act 5520

Reduction in ITCs on food, beverages, and entertainment expenses to the extent those expenses are not deductible under the Income Tax Act 5530

Other adjustments (include any amounts not included on lines 5500 to 5530) 5540

Total adjustments for the fiscal year (add lines 5500 to 5540). This amount should equal the amounts you entered on line 104 of your GST/HST return(s) for the fiscal year. 5550

Note
"Part G – Tax adjustments" is continued on the next page.

Part G – Tax adjustments (continued)

Adjustments to be deducted from net tax

Enter the total amount of adjustments to be deducted from the amount of your net tax for the fiscal year.

GST/HST part of credit notes issued or debit notes received.

Include adjustments for tax paid in error (other than a rebate claimed under section 261), price adjustments, and patronage dividends

5600 | | |

GST/HST part of bad debts written-off.

5610 | | |

Deduction for rebates paid or credited to purchasers (such as rebates paid or credited by an insurer to its segregated fund).

5620 | | |

Other adjustments (any amounts not included on lines 5600 to 5620)

5630 | | |

Total adjustments for the fiscal year (add lines 5600 to 5630). This amount should equal the amounts you entered on line 107 of your GST/HST return(s) for the fiscal year.

5640 | | |

Part H – ITC allocation method(s) used during the fiscal year

You must complete this part if you have claimed any ITCs in the fiscal year.

Enter the total amount of ITCs claimed during the fiscal year according to the ITC allocation method(s) used and the type of inputs.

Amounts entered on lines 6200 to 6230 should not be entered on any other line, even if it was calculated using a pre-approved method(s), specified method(s), or other method(s).

The totals from lines 6800 to 6850 must equal the amount reported on line 4700 of Part F.

	Excluded inputs				Residual inputs	
	Exclusive inputs	Capital real property	Capital personal property > \$50,000	Capital personal property ≤ \$50,000	Direct inputs	Non-attributable inputs
Full (100%) ITC recovery	6200	6210	6220	6230		
Prescribed percentage method					6340	6350
Pre-approved method(s)	6400	6410	6420	6430	6440	6450
Direct attribution method(s)					6540	
Specified method(s)		6610	6620	6630		6650
Other method(s) (see guide)	6700	6710	6720	6730	6740	6750
Totals	6800	6810	6820	6830	6840	6850

If you entered an amount in any of the lines in the row "Other method(s)", provide a brief description of the method(s):

Note

"Part H – ITC allocation method(s) used during the fiscal year" is continued on the next page.

Part H – ITC allocation method(s) used during the fiscal year (continued)

Have any of the allocation methods changed from the previous fiscal year? Yes No

If **yes**, provide a brief explanation of why you changed the ITC allocation method. For example, a corporate reorganization or a change in business operations may have an impact on the ITC allocation method.

Part I – Change in use of capital property

Complete lines 7500 to 7550 to report the total amount of ITCs you claimed during the fiscal year as a result of beginning to use or increasing the use of your capital property in commercial activities. Complete lines 7600 to 7650 to report the total amount of GST/HST you are deemed to have collected during the fiscal year as a result of ceasing to use or decreasing the use of your capital property in commercial activities.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

	Begin to use or increase use in commercial activities	Cease to use or decrease use in commercial activities
Change due to the acquisition of a business or part of a business	7500	7600
Change due to an amalgamation	7510	7610
Change due to the winding-up of a corporation	7520	7620
Change due to making or revoking an election to deem certain supplies to be financial services	7530	7630
Change due to other reasons	7540	7640
Totals	7550	7650

Part J – Election to deem certain supplies to be financial services

Complete lines 8500 to 8620 if you have made an election under section 150 and it is in effect at any time during the fiscal year. In each circumstance below, enter the total value of supplies you made and the total value of supplies you received that are covered under the group election under section 150.

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

	Value of supplies made	Value of supplies received
If the consideration equals or is more than the fair market value, enter the total of the value of the consideration for those supplies	8500	8600
If no consideration is charged or if the consideration is less than the fair market value, enter the total of the fair market value of those supplies	8510	8610
Totals	8520	8620

Part K – Income allocation to various jurisdictions

Complete only the lines that apply to you by putting a tick mark and the percentage of income allocated to the jurisdiction. If you carry on business in only one jurisdiction and do not allocate income to any other jurisdiction, then allocate 100% of your income to the jurisdiction in which you carry on business. The total of lines 9500 to 9630 must equal 100%. See Guide RC4419 for more information on completing Part K.

	Indicate the jurisdiction(s) in which you carry on business (tick all applicable boxes)	Percentage of income allocated to the jurisdiction	
Newfoundland and Labrador	<input type="checkbox"/>	9500	%
Prince Edward Island	<input type="checkbox"/>	9510	%
Nova Scotia	<input type="checkbox"/>	9520	%
New Brunswick	<input type="checkbox"/>	9530	%
Quebec	<input type="checkbox"/>	9540	%
Ontario	<input type="checkbox"/>	9550	%
Manitoba	<input type="checkbox"/>	9560	%
Saskatchewan	<input type="checkbox"/>	9570	%
Alberta	<input type="checkbox"/>	9580	%
British Columbia	<input type="checkbox"/>	9590	%
Nunavut	<input type="checkbox"/>	9600	%
Northwest Territories	<input type="checkbox"/>	9610	%
Yukon	<input type="checkbox"/>	9620	%
Outside Canada	<input type="checkbox"/>	9630	%
		Total	100 %

Part L – Certification

I, _____, certify that the information given on this return is, to the best of my knowledge, true, correct, and complete in every respect. I am the person who is required to file this return or I am authorized to sign on behalf of that person.

Signature of authorized person	Title	Year	Month	Day

Note

There are serious consequences associated with the failure to properly report information on this return.

Personal information is collected under the Excise Tax Act to administer tax, rebates, and elections. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with 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 the right to: access their personal information; request corrections; or, file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.

Send your completed return to your tax centre.

If your tax services office is located in:	Send this return to:
Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, Barrie, or Hamilton	Canada Revenue Agency Sudbury Tax Centre 1050 Notre Dame Ave Sudbury ON P3A 5C1
Any other location	Canada Revenue Agency Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2
If the physical location of your business is in Quebec, contact Revenu Québec at 1-800-567-4692 , unless you are a selected listed financial institution in which case, send your completed return to: Canada Revenue Agency Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2	