

Part B – Election

To elect not to use the net tax calculation for charities, the charity must be a GST/HST registrant and meet **at least one** of the following conditions:

Does the charity make supplies outside Canada in the ordinary course of its business? Yes No

Does the charity make zero-rated supplies in the ordinary course of its business? Yes No

Are all or substantially all (generally 90% or more) of the charity's supplies taxable supplies? Yes No

The charity elects not to use the net tax calculation for charities. The charity understands that as of the effective date it will now use the general rules when completing its GST/HST returns.

Effective date of election (the effective date must be the first day of a reporting period):

Year	Month	Day

Part C – Revocation of election (complete this section to revoke a previously made election)

The charity revokes the previously made election not to use the net tax calculation for charities. The charity understands that as of the effective date it will now use the net tax calculation for charities when completing its GST/HST returns.

Effective date of revocation (this date must be the first day of a reporting period and at least one year from the effective date of the original election):

Year	Month	Day

Part D – Certification

I certify that the information given on this form and in any attached documents is correct and complete, and that I am authorized to sign for the charity.

Name (print)	Title							
Telephone number	Extension	Signature						
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Personal information is collected for purposes of the administration or enforcement of the Excise Tax Act, Part IX, 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 the right to: access their personal information, request a correction, 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.

General information

Election

Charities that are GST/HST registrants have to calculate their net tax using the net tax calculation for charities. However, eligible charities may elect not to use this method and instead calculate their net tax using the general rules (report the full amount of GST/HST collected or collectible and claim input tax credits for the GST/HST paid or owing on expenses related to those taxable supplies).

For information on the general rules for calculating net tax, see guide RC4022, General Information for GST/HST Registrants.

Filing deadline to make an election

If you are an annual filer you must file this form by the first day of the second fiscal quarter of the first fiscal year for which the election is in effect. If you are not an annual filer, you must file the form by the due date of your return for the first reporting period for which the election is in effect.

Revoking the election

An election to not use the net tax calculation for charities must remain in effect for one year before it can be revoked. If the charity revokes the election, it must calculate its net tax using the net tax calculation for charities.

Filing deadline to revoke the election

To revoke the election this form must be filed by the due date of the GST/HST return for the last reporting period during which the election is in effect.

Where do I send this form?

Send the form to your local tax services office.
You can find the address at canada.ca/cra-offices.

What if you need help?

For more information, go to canada.ca/gst-hst, see Guide RC4082, GST/HST Information for Charities, GST/HST Info Sheet GI-066, How a Charity Completes Its GST/HST Return, or call **1-800-959-5525**.