

## Goods and Services Tax/Harmonized Sales Tax (GST/HST) Final Return for Selected Listed Financial Institutions

You must file Form GST494 if you are a person that is:

- a selected listed financial institution (SLFI) for GST/HST purposes but **not** for QST purposes, and you are not a QST registrant; or
- an SLFI for GST/HST purposes, but **not** for QST purposes, and you are a QST registrant that is a monthly or quarterly filer for QST purposes.

This is the case whether or not you are a GST/HST registrant. This return must be filed within six months of your fiscal year end.

**Note**

**Do not use** this form if you are a person that is an SLFI for QST purposes, or you are a person that is an SLFI for GST/HST purposes, but **not** for QST purposes and you are a QST registrant that is an annual filer. Instead, use Form RC7294, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) and Quebec Sales Tax (QST) Final Return for Selected Listed Financial Institutions*. For more information, including the definition of an SLFI for GST/HST and/or QST purposes, go to [cra.gc.ca/slfi](http://cra.gc.ca/slfi).

Before completing this form, see "General information" on pages 3 and 4 of this return and Guide RC4050, *GST/HST Information for Selected Listed Financial Institutions* for more information.

Part A – Identification of the SLFI or the consolidated SLFI group of investment plans					
Name of financial institution or consolidated group filing name			Business number		
Mailing address (Apt No. – Street No., Street name, PO Box, RR) City			Province/Territory/State	Postal or ZIP code	
Country	Contact person		Contact person's title	Telephone number	Extension

Part B – Reporting period information					
Complete Part B even if you are not a GST/HST registrant.					
If you are <b>not</b> a registrant, you are considered a monthly filer.					
Enter the fiscal year:		From	to		
		Year	Month	Day	
Enter your reporting period:		Monthly	Quarterly	Annual	

Part C – Instalment method elected for transitional year (annual filers only)
[This information is not currently required for fiscal years that begin after June 30, 2010.]

Part D – Calculation under the special attribution method
Complete lines 2000 through 4600 (on pages 5 to 7). Complete lines 4700 and 4800 (on page 7) if you are an SLFI investment plan and you have a net tax adjustment transfer amount as a result of having a tax adjustment transfer election with your investment plan manager. A monthly filer completes fields M1 through M12. A quarterly filer completes fields Q1 through Q4, while an annual filer completes the annual fields.

Part E – Calculation of the final adjustments to net tax
Complete lines 101 through 119, 122, 205, 405, 705, 135, 136 and 1300 (on pages 8 to 10). A monthly filer completes fields M1 through M12. A quarterly filer completes fields Q1 through Q4, while an annual filer completes the annual fields.

Part F – Percentages and totals for provinces and territories
Enter in column 1 or 2 of Schedule A, as applicable, the attribution percentage for each participating province and the percentage for unallocated amounts that are used as the basis for the calculation in Part D. Also, enter in column 1 or 2, as applicable, the percentage allocated to non-participating provinces and non-residents deemed to be resident in Canada. When these percentages are added together, the total should be 100%.
<b>Note</b> In the case of consolidated filing, the percentages reported on Schedule A under each column would represent aggregated percentages determined for each series/fund.
Enter in column 3 the total provincial part of the HST (other than prescribed amounts of tax) paid or payable in the particular reporting period(s) in the fiscal year, or in any other reporting period that precedes the particular reporting period(s) provided the particular period(s) ends within two years after the end of the fiscal year that includes the other reporting period under specific circumstances, for each participating province [Element F in the special attribution method (SAM) formula and Element D in the adapted SAM formula].

Schedule A			
Province or territory	Column 1 Previous tax year	Column 2 Current tax year	Column 3 Provincial part of the HST
New Brunswick	%	%	\$
Newfoundland and Labrador	%	%	\$
Nova Scotia	%	%	\$
Ontario	%	%	\$
Prince Edward Island	%	%	\$
Totals for participating provinces	%	%	\$
Unallocated amounts	%	%	
Non-participating provinces	%	%	
Non-residents deemed to be resident in Canada	%	%	
<b>Total</b>	100 %	100 %	

Part G – Schedule B
Complete the applicable sections of this schedule:
<ul style="list-style-type: none"> <li>• Complete B1 if you are required to report an amount related to the recapture of input tax credits (RITCs) for the provincial part of the HST on specified property or services.</li> <li>• Complete B2 if you are a builder of newly constructed or substantially renovated housing in Ontario or Prince Edward Island who is required to report the transitional tax adjustment.</li> <li>• Complete B3 and/or B4 if you are a builder of newly constructed or substantially renovated housing in New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, or Prince Edward Island who is required to report sales of certain grandparented housing or sales of HST-taxable housing that were originally purchased on a grandparented basis.</li> </ul>
For more information on the transitional tax adjustment, see GST/HST Info Sheet GI-095, <i>Harmonized Sales Tax: Information on the Transitional Tax Adjustment for Builders of Housing in Ontario and British Columbia</i> , or GST/HST Info Sheet GI-150, <i>Harmonized Sales Tax: Information on the Transitional Tax Adjustment for Builders of Housing in Prince Edward Island</i> . For more information on grandparented housing, see GST/HST Info Sheet GI-083, <i>Harmonized Sales Tax: Information for Builders of New Housing in Ontario</i> , GST/HST Info Sheet GI-104, <i>Nova Scotia HST Rate Increase: Sales and Rentals of New Housing</i> , GST/HST Info Sheet GI-190, <i>New Brunswick and Newfoundland and Labrador HST Rate Increases – Sales and Rentals of New Housing</i> , GST/HST Info Sheet GI-146, <i>Harmonized Sales Tax: Information for Builders of New Housing in Prince Edward Island</i> , or GST/HST Info Sheet GI-194, <i>Prince Edward Island HST Rate Increase – Sales and Rentals of New Housing</i> .

**B1 – Recaptured input tax credits**

If you are subject to the RITC requirement with respect to the provincial part of the HST on specified property or services, report your total RITC amounts included in Element G of the SAM calculation or Element E of the adapted SAM formula for the fiscal year on the line for the applicable province (i.e., B1-BC, B1-ON, and B1-PE). In this case, for Ontario, you are **not required** to provide information on the lines for "Amounts subject to RITC", "RITC rate" and "RITC amount". If you are required to calculate RITCs with respect to the provincial part of the HST under the general RITC rules, for Ontario, you are **required** to provide information on the lines for "Amounts subject to RITC", "RITC rate" and "RITC amount" and information on lines B1-BC, B1-ON, and B1-PE, as applicable. For more information, see Guide RC4050, *GST/HST Information for Selected Listed Financial Institutions*.

British Columbia B1-BC \$

Ontario  
 Recapture of ITCs is a temporary measure being phased out in Ontario beginning July 1, 2015. To calculate your RITC amount, enter the amount subject to RITC that applies to each rate period (below) under "Amounts subject to RITC" and multiply that amount by the appropriate rate you entered under "RITC rate". Enter the result under "RITC amount". Complete one row for each RITC rate that applies in your reporting period. The rates of recapture in Ontario are:

- 100% for the period ending June 30, 2015;
- 75% for the period from July 1, 2015 to June 30, 2016;
- 50% for the period from July 1, 2016 to June 30, 2017; or
- 25% for the period from July 1, 2017 to June 30, 2018.

Amounts subject to RITC		RITC rate		RITC amount
\$ <input type="text"/>	×	<input type="text"/> %	= 1	\$ <input type="text"/>
\$ <input type="text"/>	×	<input type="text"/> %	= 2	\$ <input type="text"/>
\$ <input type="text"/>	×	<input type="text"/> %	= 3	\$ <input type="text"/>

Add lines 1 through 3 and enter the result on line B1-ON: B1-ON \$

Prince Edward Island B1-PE \$

If you made a supply by way of sale of a qualifying motor vehicle or removed a qualifying motor vehicle from a specified province and registered it in another province, you may deduct an amount that was included as a recaptured ITC where you were required to use the general RITC rules for the qualifying motor vehicle. This deduction is included on line 107 of the return for the relevant reporting period.

Report the deduction for the particular province on the applicable lines.

British Columbia (this only applies in respect to BC before April 1, 2013) B1V-BC \$

Ontario B1V-ON \$

Prince Edward Island B1V-PE \$

**Note**  
 Do not report a deduction in this section if your RITC amount for the qualifying motor vehicle was required to be included in Element G of the SAM formula or Element E of the adapted SAM formula.

**B2 – Transitional tax adjustment**

If you are a builder who is required to account for the transitional tax adjustment in your net tax calculation, report the total amount of this transitional tax adjustment for the fiscal year according to the province where the housing is located:

Ontario B2-ON \$

Prince Edward Island B2-PE \$

**B3 – Sale of grandparented housing**

Complete the following according to the province where the housing is located for grandparented housing that is:

- sold to a person where the total sales price (including any amount for any other taxable supply made to the person of an interest in the grandparented housing) is \$450,000 or more; or
- self-supplied by a builder in New Brunswick, Newfoundland and Labrador, Nova Scotia, or Prince Edward Island (1%) where the fair market value of the housing is \$450,000 or more.

	Number of housing units	Total sales
New Brunswick	<input type="text"/>	B3-NB \$ <input type="text"/>
Newfoundland and Labrador	<input type="text"/>	B3-NL \$ <input type="text"/>
Nova Scotia	<input type="text"/>	B3-NS \$ <input type="text"/>
Ontario	<input type="text"/>	B3-ON \$ <input type="text"/>
Prince Edward Island (1%)	<input type="text"/>	B3-PE-1 \$ <input type="text"/>
Prince Edward Island (9%)	<input type="text"/>	B3-PE-2 \$ <input type="text"/>
Prince Edward Island (10%)	<input type="text"/>	B3-PE-3 \$ <input type="text"/>

If you filed Form RC4617, *Election and Schedule to a Return for Simplified Reporting of Specified Housing Supplies*, for a particular reporting period that is included in the fiscal year identified in Part B of this return, the information that you report here in Section B3 should only be for sales of grandparented housing for which the GST or federal part of the HST became payable after that particular reporting period. For more information, see GST/HST Notice 294, *Questions and Answers on Simplified Reporting of Specified Housing Supplies*.

See GST/HST Info Sheet GI-118, *Builders and GST/HST NETFILE*, for:

- the meaning of "grandparented housing" for housing in each of the provinces listed above;
- an explanation of when builders are required to begin reporting information for sales or self-supplies of grandparented housing located in New Brunswick or Newfoundland and Labrador;
- an explanation of the three special situations for grandparented housing located in Prince Edward Island; and
- the old definition of "specified housing supplies", where a builder's requirement to report information was based on whether the purchaser was entitled to a rebate.

**B4 – Sale of housing where reseller purchased on grandparented basis**

For housing originally purchased on a grandparented basis and later sold or self-supplied under conditions where the HST or an increased rate of HST applies, complete the following according to the province where the housing is located.

Number of housing units	Total original purchases
New Brunswick _____	<b>B4-NB</b> \$ _____
Newfoundland and Labrador _____	<b>B4-NL</b> \$ _____
Nova Scotia _____	<b>B4-NS</b> \$ _____
Ontario _____	<b>B4-ON</b> \$ _____
Prince Edward Island (1%) _____	<b>B4-PE-1</b> \$ _____
Prince Edward Island (9%) _____	<b>B4-PE-2</b> \$ _____
Prince Edward Island (10%) _____	<b>B4-PE-3</b> \$ _____

For more information, see GST/HST Info Sheet GI-118, *Builders and GST/HST NETFILE*.

**Part H – Certification**

I, \_\_\_\_\_, certify that the information given on this form and on any attached document(s) is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the person who is required to file this return, or that I am authorized to sign on behalf of the person(s) identified in Part A.

Signature of authorized person	Title	Year	Month	Day
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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 administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial 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 and request correction if there are errors or omissions. Refer to Info Source at [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 241.

**General information**

This form is a return that is used by persons that are selected listed financial institutions (SLFIs) for GST/HST purposes but **not** for QST purposes and are not QST registrants. This form is also used by persons that are SLFIs for GST/HST purposes, but **not** for QST purposes, and that are QST registrants and monthly or quarterly filers for QST purposes. This is the case whether or not the SLFI is a GST/HST registrant.

**Note**

**Do not use** this form if you are a person that is an SLFI for QST purposes, or you are a person that is an SLFI for GST/HST purposes, but **not** for QST purposes, and you are a QST registrant that is an annual filer. Instead, use Form RC7294, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) and Quebec Sales Tax (QST) Final Return for Selected Listed Financial Institutions*. For more information, including the definition of an SLFI for GST/HST and/or QST purposes, go to [cra.gc.ca/slfi](http://cra.gc.ca/slfi).

**Where do you find instructions for completing and filing your return?**

Guide RC4050, *GST/HST Information for Selected Listed Financial Institutions*, contains specific line-by-line instructions to help you complete this form, as well as information on filing and amending your returns.

**When do you file this form?**

You must file Form GST494 within six months of your fiscal year end.

**What are your reporting requirements?**

If you are an annual filer and a GST/HST registrant, but not a QST registrant, you must file:

- Form GST494; and
- Form RC7262, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) and Quebec Sales Tax (QST) Return for Selected Listed Financial Institutions (non-personalized)*, for each calendar month for which you have any QST to report.

If you are monthly or quarterly filer and a GST/HST registrant, but not a QST registrant, you must file:

- Form GST34-2, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return for Registrants*, (or electronic equivalent) for each reporting period;
- Form RC7262 for each calendar month for which you have any QST to report; and
- Form GST494.

If you are a monthly or quarterly filer and a GST/HST and QST registrant, you must file:

- Form RC7200, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) and Quebec Sales Tax (QST) Return for Selected Listed Financial Institutions*, (or electronic equivalent) for each reporting period; and
- Form GST494.

If you are a monthly filer because you are not a GST/HST or QST registrant, you must file:

- Form GST62, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return (non-personalized)*, for each calendar month unless you also have QST to report in a particular month;
- Form RC7262 for each calendar month for which you also have QST to report; and
- Form GST494.

**Consolidated filing for investment plans**

Where a group of investment plans that are all SLFIs for GST/HST purposes and fewer than two of the plans are SLFIs for QST purposes (HST SLFI Group) is filing on a consolidated filing basis for GST/HST purposes only, their investment plan manager would file a consolidated Form GST494 for the group. If the SLFI investment plans in the group are monthly or quarterly filers, their investment plan manager would also file consolidated Form GST34-2 (or electronic equivalent) for each reporting period for the group.

If there is one investment plan in the HST SLFI Group that is also an SLFI for QST purposes, in addition to filing Form GST494 and Form GST34-2 on a consolidated basis for GST/HST purposes, it must file separate QST returns with the CRA. If the investment plan is an annual filer, it would file Form RC7294 for QST purposes. If the investment plan is a monthly or quarterly filer, it would also file Form RC7200 (or electronic equivalent) for QST purposes for each reporting period.

If there are other investment plans in the HST SLFI Group that are registrants for QST purposes, in addition to filing Form GST494 and Form GST34-2 on a consolidated basis for GST/HST purposes, each of those plans would file a separate Form RC7200 (or electronic equivalent) for QST purposes for each reporting period.

If there are other investment plans in the HST SLFI Group that are not registrants for QST purposes, in addition to filing Form GST494 and Form GST34-2 on a consolidated basis for GST/HST purposes, each of those plans would file a separate Form RC7262 for QST purposes for each calendar month for which they have any QST to report.

For more information, see GST/HST Notice 288, *Consolidated Filing for Investment Plans that are Selected Listed Financial Institutions*.

**Where do you send this return?**

To file this return, send this completed form to:

**Prince Edward Island Tax Centre**  
275 Pope Road  
Summerside PE C1N 6A2

**How do you make your remittance?**

If your remittance is less than \$50,000, you may include it with your return, or you can make your remittance at a participating financial institution in Canada using a remittance voucher. If your remittance is \$50,000 or more, you must make your remittance at a participating financial institution in Canada using a remittance voucher. To get a remittance voucher, call **1-800-959-5525**. Form GST494 must be mailed to the Prince Edward Island Tax Centre, even if you make your remittance at a participating financial institution in Canada.

**What if you need help?**

If you need more information after reading Guide RC4050, go to [cra.gc.ca/slfi](http://cra.gc.ca/slfi), or call **1-855-666-5166**.

To get our forms and publications, go to [cra.gc.ca/gsthstpub](http://cra.gc.ca/gsthstpub).



**Part D – Calculation under the special attribution method**

Monthly, Quarterly, or Annually	2000 – GST and the federal part of the HST paid or payable	2100 – Input tax credits	2200 – Unrecoverable GST and the federal part of the HST (line 2000 – line 2100)	3080 – Attribution percentage for participating provinces with an 8% provincial rate	3081 – Unrecoverable GST and the federal part of the HST attributable to participating provinces with an 8% provincial rate (line 2200 x line 3080)	3082 – Provincial part of the HST attributable to participating provinces with an 8% provincial rate (line 3081 x 8/5)	3090 – Attribution percentage for participating provinces with a 9% provincial rate	3091 – Unrecoverable GST and the federal part of the HST attributable to participating provinces with a 9% provincial rate (line 2200 x line 3090)	3092 – Provincial part of the HST attributable to participating provinces with a 9% provincial rate (line 3091 x 9/5)
M1	\$	\$	\$	%	\$	\$	%	\$	\$
M2	\$	\$	\$	%	\$	\$	%	\$	\$
M3 / Q1	\$	\$	\$	%	\$	\$	%	\$	\$
M4	\$	\$	\$	%	\$	\$	%	\$	\$
M5	\$	\$	\$	%	\$	\$	%	\$	\$
M6 / Q2	\$	\$	\$	%	\$	\$	%	\$	\$
M7	\$	\$	\$	%	\$	\$	%	\$	\$
M8	\$	\$	\$	%	\$	\$	%	\$	\$
M9 / Q3	\$	\$	\$	%	\$	\$	%	\$	\$
M10	\$	\$	\$	%	\$	\$	%	\$	\$
M11	\$	\$	\$	%	\$	\$	%	\$	\$
M12 / Q4	\$	\$	\$	%	\$	\$	%	\$	\$
<b>Annual</b>	\$	\$	\$	%	\$	\$	%	\$	\$



**Part D – Calculation under the special attribution method**

Monthly, Quarterly, or Annually	3100 – Attribution percentage for participating provinces with a 10% provincial rate	3101 – Unrecoverable GST and the federal part of the HST attributable to participating provinces with a 10% provincial rate (line 2200 x line 3100)	3102 – Provincial part of the HST attributable to participating provinces with a 10% provincial rate (line 3101 x 10/5)	4000 – Total provincial part of the HST attributable to participating provinces (line 3082 + line 3092 + line 3102)	4100 – Provincial part of the HST paid or payable	4200 – Net provincial miscellaneous adjustments (line 4000 – line 4100)	4300 – Total of prescribed amounts – positive	4400 – Total net provincial part of the HST after positive adjustments (line 4200 + line 4300)	4500 – Total of prescribed amounts – negative
M1	%	\$	\$	\$	\$	\$	\$	\$	\$
M2	%	\$	\$	\$	\$	\$	\$	\$	\$
M3 / Q1	%	\$	\$	\$	\$	\$	\$	\$	\$
M4	%	\$	\$	\$	\$	\$	\$	\$	\$
M5	%	\$	\$	\$	\$	\$	\$	\$	\$
M6 / Q2	%	\$	\$	\$	\$	\$	\$	\$	\$
M7	%	\$	\$	\$	\$	\$	\$	\$	\$
M8	%	\$	\$	\$	\$	\$	\$	\$	\$
M9 / Q3	%	\$	\$	\$	\$	\$	\$	\$	\$
M10	%	\$	\$	\$	\$	\$	\$	\$	\$
M11	%	\$	\$	\$	\$	\$	\$	\$	\$
M12 / Q4	%	\$	\$	\$	\$	\$	\$	\$	\$
<b>Annual</b>	%	\$	\$	\$	\$	\$	\$	\$	\$



**Part D – Calculation under the special attribution method**

**Tax adjustment transfer election amounts**

Monthly, Quarterly, or Annually	4600 – Total net provincial part after adjustments (line 4400 – line 4500)	4700 – Net tax adjustment transfer amount	4800 – Balance after net tax adjustment transfer amounts (line 4600 – line 4700)
M1	\$	\$	\$
M2	\$	\$	\$
M3 / Q1	\$	\$	\$
M4	\$	\$	\$
M5	\$	\$	\$
M6 / Q2	\$	\$	\$
M7	\$	\$	\$
M8	\$	\$	\$
M9 / Q3	\$	\$	\$
M10	\$	\$	\$
M11	\$	\$	\$
M12 / Q4	\$	\$	\$
<b>Annual</b>	\$	\$	\$



**Part E – Calculation of the final adjustments to net tax**

Monthly, Quarterly, or Annually	101 – Sales and other revenue*	103 – GST/HST amounts collected or that became collectible	104 – Adjustments increasing net tax	105 – Total GST/HST and adjustments for the period (line 103 + line 104)	106 – Input tax credits (ITCs)	107 – Adjustments decreasing net tax	108 – Total ITCs and adjustments (line 106 + line 107)	109 – Net GST/HST (line 105 – line 108)	110 – GST/HST instalment payments
M1	\$	\$	\$	\$	\$	\$	\$	\$	\$
M2	\$	\$	\$	\$	\$	\$	\$	\$	\$
M3 / Q1	\$	\$	\$	\$	\$	\$	\$	\$	\$
M4	\$	\$	\$	\$	\$	\$	\$	\$	\$
M5	\$	\$	\$	\$	\$	\$	\$	\$	\$
M6 / Q2	\$	\$	\$	\$	\$	\$	\$	\$	\$
M7	\$	\$	\$	\$	\$	\$	\$	\$	\$
M8	\$	\$	\$	\$	\$	\$	\$	\$	\$
M9 / Q3	\$	\$	\$	\$	\$	\$	\$	\$	\$
M10	\$	\$	\$	\$	\$	\$	\$	\$	\$
M11	\$	\$	\$	\$	\$	\$	\$	\$	\$
M12 / Q4	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Annual</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$

\*Do not include GST, HST, or other provincial sales taxes.





**Part E – Calculation of the final adjustments to net tax**

Monthly, Quarterly, or Annually	111 – GST/HST rebates	122 – British Columbia transition rebate	112 – Total other credits (line 110 + line 111 + line 122)	113A – Balance (line 109 – line 112)	205 – GST/HST due on acquisition of taxable real property	405 – Other GST/HST to be self-assessed	705 – British Columbia transition tax	113B – Balance (line 113A + line 205 + line 405 + line 705)	114 – Refund claimed on GST/HST interim return
M1	\$	\$	\$	\$	\$	\$	\$	\$	\$
M2	\$	\$	\$	\$	\$	\$	\$	\$	\$
M3 / Q1	\$	\$	\$	\$	\$	\$	\$	\$	\$
M4	\$	\$	\$	\$	\$	\$	\$	\$	\$
M5	\$	\$	\$	\$	\$	\$	\$	\$	\$
M6 / Q2	\$	\$	\$	\$	\$	\$	\$	\$	\$
M7	\$	\$	\$	\$	\$	\$	\$	\$	\$
M8	\$	\$	\$	\$	\$	\$	\$	\$	\$
M9 / Q3	\$	\$	\$	\$	\$	\$	\$	\$	\$
M10	\$	\$	\$	\$	\$	\$	\$	\$	\$
M11	\$	\$	\$	\$	\$	\$	\$	\$	\$
M12 / Q4	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Annual</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$



**Part E – Calculation of the final adjustments to net tax**

Reporting of details of certain amounts included on line 108 and line 111

Monthly, Quarterly, or Annually	115 – Balance after interim refunds (line 113B + line 114)	116 – Amount owing and remitted on GST/HST interim return	117 – Balance (line 115 – line 116)	118 – Refund claimed (if the amount on line 117 is negative)	119 – Balance due (if the amount on line 117 is positive)
M1	\$	\$	\$	\$	
M2	\$	\$	\$	\$	
M3 / Q1	\$	\$	\$	\$	
M4	\$	\$	\$	\$	
M5	\$	\$	\$	\$	
M6 / Q2	\$	\$	\$	\$	
M7	\$	\$	\$	\$	
M8	\$	\$	\$	\$	
M9 / Q3	\$	\$	\$	\$	
M10	\$	\$	\$	\$	
M11	\$	\$	\$	\$	
M12 / Q4	\$	\$	\$	\$	
<b>Annual</b>	\$	\$	\$	\$	

Monthly, Quarterly, or Annually	135 – GST/HST new housing rebates paid or credited to a purchaser(s)	136 – Deduction for election with pension entity	1300 – Provincial transitional new housing rebates assigned to builder by purchaser(s) (Prince Edward Island)
M1	\$	\$	\$
M2	\$	\$	\$
M3 / Q1	\$	\$	\$
M4	\$	\$	\$
M5	\$	\$	\$
M6 / Q2	\$	\$	\$
M7	\$	\$	\$
M8	\$	\$	\$
M9 / Q3	\$	\$	\$
M10	\$	\$	\$
M11	\$	\$	\$
M12 / Q4	\$	\$	\$
<b>Annual</b>	\$	\$	\$