



Employee and partner GST/HST rebate application

You do not qualify for this rebate if your employer is a listed financial institution (for example, a person that was, at any time during the year, a bank, an investment dealer, a trust company, an insurance company, a credit union, or a corporation whose principal business is lending money).
For details on how to complete this form, see Guide T4044, *Employment Expenses* (for employees) or Guide RC4091, *GST/HST Rebate for Partners* (for members of a partnership). **This form applies to 2012 and later tax years.**

Part A – Identification (to be completed by claimant)					
Last name			First name and initial(s)		
Tax year of claim (one year per claim)			Social insurance number		
Name of employer or partnership (must be a GST/HST registrant)			Business number of employer or partnership		
Part B – Rebate calculation (to be completed by claimant)					
GST rebate for eligible expenses on which you paid the GST Eligible expenses, other than capital cost allowance (CCA) , on which you paid the GST (total of column 3A of Chart 1 on page 2 of this form)					1
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the GST (from column 3A of Chart 2 on page 3 of this form)					2
Total eligible expenses for the GST rebate (line 1 plus line 2)					3
6485 =					4
Eligible GST – multiply line 3 by 5/105					
HST rebate for eligible expenses on which you paid the HST		3B – 12% HST	3C – 13% HST	3D – 14% HST	3E – 15% HST
Eligible expenses, other than CCA , on which you paid the HST (totals of each of columns 3B , 3C , 3D , and 3E of Chart 1 on page 2 of this form)					5
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the HST (3B , 3C , 3D , and 3E of Chart 2 on page 3 of this form)		+			6
Total (add lines 5 and 6 in each of columns 3B , 3C , 3D , and 3E)		=			7
Total eligible expenses for the HST rebate (add the totals of column 3B , 3C , 3D , and 3E together from line 7)			6487		8
Multiply Column 3B line 7 by 12/112					9
Multiply Column 3C line 7 by 13/113					10
Multiply Column 3D line 7 by 14/114					11
Multiply Column 3E line 7 by 15/115					12
Total (add lines 9, 10, 11, and 12). For more information to complete this section, see Guide T4044 or Guide RC4091.					13
Total expenses eligible for the HST rebate (from line 4 in Chart 3 on page 3).					14
6486					14
Rebate for property and services brought into a participating province. Enter the result from line 12 in Chart 3 on page 3 of this form.					15
Employee and partner GST/HST rebate (add lines 4, 13, and 15). Enter the result on line 16, and enter that amount on line 457 of your income tax return.					16
Part C – Declaration by claimant's employer or partnership – An authorized officer of your employer or partnership must complete this part only if you are claiming a rebate for any expenses included on lines 4, 13, or 15 in Part B (above) for which you were paid an unreasonable allowance.					
I certify that for the tax year stated above, the claimant was paid the following allowance(s), which at the time it was paid, I did not consider to be reasonable for the purposes of subparagraphs 6(1)(b)(v), (vi), (vii), or (vii.1) of the <i>Income Tax Act</i> . I will not include an amount equal to this allowance when determining my input tax credit or rebate.					
Amount received \$			Reason for allowance(s) (list activities)		
Name of employer or partnership					
Signature of employer or authorized officer			Position of authorized officer		Year Month Day
Part D – Certification (to be completed by claimant)					
I certify that the information in this document is, to the best of my knowledge, true, correct, and complete and that I am eligible for the employee and partner GST/HST rebate for the tax year stated in Part A.					
Signature			Year Month Day		

Chart 1 – Eligible expenses (other than CCA) on which you paid GST/HST

Type of expenses	(1) Total expenses					(2) Non-eligible portion of expenses					(3) Eligible expenses (col. 1 minus col. 2)				
	5% GST	12% HST	13% HST	14% HST	15% HST	5% GST	12% HST	13% HST	14% HST	15% HST	5% GST	12% HST	13% HST	14% HST	15% HST
	A	B	C	D	E	A	B	C	D	E	A	B	C	D	E
Accounting and legal fees															
Advertising and promotion															
Food, beverages, and entertainment															
Lodging															
Parking															
Supplies															
Other expenses (please specify)															
Tradesperson's tools expenses (for employees)															
Apprentice mechanic tools expenses (for employees)															
Musical instrument expenses other than CCA															
Artists' employment expenses															
Union, professional, or similar dues															
Motor vehicle expenses: Fuel															
Maintenance and repairs															
Insurance, licence, registration, and interest															
Leasing															
Other expenses															
Work space in home															
Electricity, heat, and water															
Maintenance															
Insurance and property taxes															
Other expenses (please specify)															
Total eligible expenses (other than CCA) in each of columns 3A, 3B, 3C, 3D, and 3E															

Chart 2 – Capital Cost Allowance (CCA) on which you paid GST/HST

	(1) Total expenses					(2) Non-eligible portion of expenses					(3) Eligible expenses (col. 1 minus col. 2)				
	5% GST	12% HST	13% HST	14% HST	15% HST	5% GST	12% HST	13% HST	14% HST	15% HST	5% GST	12% HST	13% HST	14% HST	15% HST
	A	B	C	D	E	A	B	C	D	E	A	B	C	D	E
Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft															

Chart 3 – Rebate for property and services brought into a participating province

Rebate for property and services brought into a participating province. Do not include any expenses for which you paid the HST.

For more information, see Situation 5 in Guide RC4091.

		A – 1% HST	B – 2% HST	C – 3% HST	D – 7% HST	E – 8% HST	F – 9% HST	G – 10% HST	
Eligible expenses, other than CCA , on which you paid the provincial part of the HST separately									1
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the provincial part of HST separately	+								2
Total (add lines 1 and 2 in each of columns A, B, C, D, E, F, and G)	=								3
Total expenses eligible for the HST rebate (add the totals of columns A, B, C, D, E, F and G together from line 3). Enter the result on line 14 of Part B on page 1.							6486		4
Multiply the amount on line 3 of column A by 1/101									5
Multiply the amount on line 3 of column B by 2/102									6
Multiply the amount on line 3 of column C by 3/103									7
Multiply the amount on line 3 of column D by 7/107									8
Multiply the amount on line 3 of column E by 8/108									9
Multiply the amount on line 3 of column F by 9/109									10
Multiply the amount on line 3 of column G by 10/110									11
Total (add lines 5, 6, 7, 8, 9, 10, and 11). Enter the result on line 15 of Part B on page 1. For more information to complete this section, see Guide RC4091.									12

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, Personal Information Bank CRA PPU 241.