

Goods and Services Tax / Harmonized Sales Tax (GST/HST) Return Working Copy

Do not use this working copy to file your return or to make payments at your financial institution.

Name					Business number									
Reporting period		Year	Month	Day	to	Year	Month	Day	Due date			Year	Month	Day
From														

Working copy (for your records)

► Copy your Business number, the reporting period, and the amounts from the highlighted line numbers in this worksheet to the corresponding boxes in your GST/HST return.

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	
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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	
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Enter the total amount of adjustments to be added to the net tax for the reporting period (for example, the GST/HST obtained from the recovery of a bad debt).	104	
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Total GST/HST and adjustments for period (add lines 103 and 104) ➔

105	
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Enter the GST/HST you paid or that is payable by you on qualifying expenses (input tax credits – ITCs) for the current period and any eligible unclaimed ITCs from a previous period.	106	
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Enter the total amount of adjustments to be deducted when determining the net tax for the reporting period (for example, the GST/HST included in a bad debt).	107	
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Total ITCs and adjustments (add lines 106 and 107) ➔

108	
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Net tax (subtract line 108 from line 105)

109	
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Other credits if applicable

Do not complete line 111 until you have read the instructions.

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 the instructions.	110	
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Enter the total amount of the GST/HST rebates , only if the rebate form indicates that you can claim the amount on this line. For filing, information, see instructions.	111	
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Total other credits (add lines 110 and 111) ➔

112	
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Balance (subtract line 112 from line 109)

113 A	
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Other debits if applicable

Do not complete line 205 or line 405 until you have read the instructions.

Enter the total amount of the GST/HST due on the acquisition of taxable real property .	205	
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Enter the total amount of other GST/HST to be self-assessed .	405	
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Total other debits (add lines 205 and 405) ➔

113 B	
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Balance (add lines 113 A and 113 B)

113 C	
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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.

114	Refund claimed
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115	Payment enclosed
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Instructions

Line 110
Annual filer with a June 15 due date: If you are an individual with business income for income tax purposes and have a December 31 fiscal year-end, the due date of your return is June 15. However, any GST/HST you owe is payable by April 30. This payment should be reported on line 110 of your GST/HST Tax Return.

Line 111: Some rebates can reduce or offset your amount owing. Those rebate forms contain a question asking you if you want to claim the rebate amount on line 111 of your GST/HST Tax Return. Tick **yes** on the rebate form(s) if you are claiming the rebate(s) on line 111 of your GST/HST Tax Return. If you file your return electronically, send the rebate application by mail to the Prince Edward Island Tax Centre.

Line 205: Complete this line **only** if you purchased taxable real property for use or supply primarily (more than 50%) in your commercial activities and you are a GST/HST registrant (other than an individual who purchases a residential complex) or you purchased the property from a non-resident. If you qualify for an input tax credit on the purchase, include this amount on line 108.

Line 405: Complete this line **only** if you are a GST/HST registrant who has to self-assess GST/HST on an imported taxable supply or who has to self-assess the provincial part of HST.

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.