



CONSTRUCTION SUMMARY WORKSHEET

You have to complete this worksheet if you built a new house or substantially renovated your existing house, and you are claiming a GST/HST new housing rebate by filing Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses.

If you make a claim for a substantial renovation or major addition, make sure you meet the conditions. For example, renovating the basement or adding a garage or a deck to your existing house does not meet the definition of either a substantial renovation or a major addition and you do not qualify for the new housing rebate. For more information on substantial renovations and major additions and for instructions on how to complete this form, see Guide RC4028, GST/HST New Housing Rebate.

All rebate claims are subject to audit. To avoid a delay in processing your claim or having this claim denied, make sure this worksheet is completed in full. All the information requested must be entered on this worksheet, since we use it to verify your eligibility for the rebate. You can only apply for the new housing rebate once for each house, using one application form and worksheet for each house.

Attach this form to Form GST191 and keep one copy for your records. Attach a copy of proof of occupancy as explained below in Section A. You do not have to send your invoices with your forms, except where the vendor did not charge the GST/HST on the invoice (photocopies are accepted). However, you must keep the original invoices for six years in case we ask to see them.

Generally, to claim the rebate, you have two years from the date the construction or substantial renovation is substantially completed. For more information, see Guide RC4028, GST/HST New Housing Rebate, go to www.cra.gc.ca/gsthst, or call 1-800-959-5525.

Section A – Claimant information				
Address of the new house (Apt No. – Street No., Street name, RR)		City	Province or territory	Postal code
Claimant's previous address (Apt No. – Street No., Street name, RR)		City	Province or territory	Postal code
Date of occupancy	Year 	Month 	Day 	Did you live in the house at any time during the construction or substantial renovation? <input type="checkbox"/> Yes <input type="checkbox"/> No
Proof of occupancy: Attach a copy of one of the following with your claim (photocopy acceptable).				
1 <input type="checkbox"/> New house insurance policy with dates and coverage	2 <input type="checkbox"/> Vehicle insurance or registration with new address	3 <input type="checkbox"/> Invoice for telephone, hydro, or natural gas hook-up		
Section B – Construction information				
Building permit number		Name of the issuing municipality		
Construction start date	The fair market value used in the rebate calculation on Form GST191 must be the value of the entire property (both land and building), not simply of the major addition or substantial renovation.			
Year 	Month 	Day 	Enter the fair market value at the time of substantial completion \$ _____ (of both the building and the land).	
Construction end date	How did you determine this fair market value?			
Year 	Month 	Day 	_____	
If you have built a new house, what are its total dimensions? _____ sq. metres				
Is your claim for a substantial renovation or major addition? <input type="checkbox"/> Yes <input type="checkbox"/> No		You are not eligible to claim a new housing rebate for a major addition unless you also renovate your existing house and the work is so extensive that your entire house is viewed as a newly built home. For more information, see Guide RC4028.		
If yes , describe the substantial renovation or major addition: _____ _____ _____ _____				
Give the dimensions of the substantial renovation or major addition: _____ sq. metres				
Give the total dimensions of the house (including the substantial renovation or major addition): _____ sq. metres				

Section C – Construction details

In the following charts, for each vendor, list the total of all the construction invoices for these qualifying goods and services, whether or not the GST/HST was charged. Only invoices in the name of the claimant or co-owners qualify for the rebate. You may record all the invoices from the same vendor on one line (record the date of the earliest invoice in the column "Invoice date"). If a vendor did not charge you the GST/HST, attach a copy of the invoice to the worksheet. Photocopies are accepted. Keep all your invoices for six years in case we ask to see them.

Enter the vendor's name, Business Number (GST/HST number), and the GST/HST paid. Do not include estimates or quotes. **Use pages 2, 3, and 4 to record the GST paid. Use pages 5, 6, and 7 to record the HST paid.** Follow the instructions on page 8, and enter the amounts onto page 1 of Form GST191, *GST/HST New Housing Rebate Application for Owner-Built Houses*. Photocopy and attach additional worksheets as required. You can use a facsimile of the following chart (for example, a computer-generated printout). However, make sure that it follows the same format as the one set out below. Complete the chart using the following example as a guide.

Note: Use a tick mark to show whether the invoice is for labour only (in **column L**), materials only (in **column M**), or for both labour and materials tick both columns (**columns L and M**).

N°	Description of goods and services	Vendor's name	Vendor's Business Number (GST/HST no.)	Invoice date	Invoice number	L	M	Invoice amount	GST paid at 5%	GST paid at 6%	GST paid at 7%
1	Excavation	ABC Company	123456789	May 20, 2008	1630	√		\$3,932.25	\$187.25		
1	Land purchase										
2	General contractor										
3	Architectural and engineering										
4	Site preparation										
5	Demolition										
6	Utility connections – Enter the information in (a), (b), (c), and (d) below.										
	(a) water and sewer										
	(b) natural gas										
	(c) electricity										
	(d) other										
7	Excavation and backfill										
8	Footings, foundation										
9	Waterproofing										
10	Framing										
11	Concrete finishing – Enter the information in (a) and (b) below.										
	(a) garage										
	(b) basement										
12	Plumbing										
13	Electrical wiring, outlets										
14	HVAC (heating, ventilation, A/C)										

Non-qualifying items: Certain items **do not qualify** for the new housing rebate. For example, no claim can be made for the purchase or installation of any of the following:

- free-standing appliances or furniture
- power tools used to build the house
- custom-made draperies or blinds
- inherited land
- artwork or home furnishings that are not fixtures
- pesticides, weed spraying
- a television, DVD player, or sound system
- electricity and heating bills, moving expenses
- area rugs, linens

Subtotal for this page			
	1 <input type="text"/>	2 <input type="text"/>	3 <input type="text"/>

N°	Description of goods and services	Vendor's name	Vendor's Business Number (GST/HST no.)	Invoice date	Invoice number	L	M	Invoice amount	GST paid at 5%	GST paid at 6%	GST paid at 7%
15	Roofing: shingles, others										
16	Masonry										
17	Windows and doors										
18	Garage door(s)										
19	Insulation – Enter the information in (a), (b), and (c) below.										
	(a) roof and ceiling										
	(b) walls										
	(c) vapour barrier										
20	Exterior finish – Enter the information in (a), (b), and (c) below.										
	(a) siding										
	(b) eavestrough										
	(c) soffit and fascia										
21	Exterior painting										
22	Drywall										
23	Flooring – Enter the information in (a), (b), (c), and (d) below.										
	(a) resilient flooring										
	(b) carpeting										
	(c) hardwood flooring										
	(d) staircase										
24	Ceramic tile										
25	Trim carpentry										
26	Cabinets/vanities										
27	Built-in appliances										
28	Plumbing fixtures										
29	Lighting fixtures										
30	Interior decoration – Enter the information in (a) and (b) below.										
	(a) painting										
	(b) wall coverings										
								Subtotal for this page			
									1	2	3

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31	Landscaping – Enter the information in (a), (b), and (c) below.										
	(a) fill and topsoil										
	(b) trees, shrubs, grass										
	(c) irrigation system										
32	Driveway										
33	In-ground swimming pool										
34	Outdoor patio										
35	Decks										
36	Fencing										
37	Legal fees on construction and land purchase (not for a mortgage)										
38	Well										
39	Security system										
40	Septic system										
41	Mobile home										
42	Modular home										
43	Floating home										
44	Equipment rental										
	Others (specify)										
								Subtotal for this page			
									1 ___↑	2 ___↑	3 ___↑
								Total for pages 2, 3, and 4			
Copy these amounts onto lines A through C on page 8.											

N°	Description of goods and services	Vendor's name	Vendor's Business Number (GST/HST no.)	Invoice date	Invoice number	L	M	Invoice amount	HST paid at 12%	HST paid at 13%	HST paid at 14%	HST paid at 15% before 2007	HST paid at 15% in 2010 or later
1	Land purchase												
2	General contractor												
3	Architectural and engineering												
4	Site preparation												
5	Demolition												
6	Utility connections – Enter the information in (a), (b), (c), and (d) below.												
	(a) water and sewer												
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	(c) electricity												
	(d) other												
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									Subtotal for this page				
									4	5	6	7	8

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								4	▲	5	▲	6	▲	7	▲	8	▲

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42	Modular home												
43	Floating home												
44	Equipment rental												
	Others (specify)												
Subtotal for this page													
									4	5	6	7	8
Total for pages 5, 6, and 7													
Copy these amounts onto lines D through F on page 8.													

Section D – Construction summary totals

Total amount in box 1 on page 4: _____ **A** (report this amount on Line A on page 1 of Form GST191)

Total amount in box 2 on page 4: _____ **B** (report this amount on Line B on page 1 of Form GST191)

Total amount in box 3 on page 4: _____ **C** (report this amount on Line C on page 1 of Form GST191)

Total amount in box 4 on page 7: _____ x 5 _____ ÷ 12 = _____ **1**

Total amount in box 5 on page 7: _____ x 5 _____ ÷ 13 = _____ **2**

Total amount in box 8 on page 7: _____ x 5 _____ ÷ 15 = _____ **3**

Total amount (add lines 1, 2 and 3) = _____ **D** (report this amount on Line D on page 1 of Form GST191)

Total amount in box 6 on page 7: _____ x 6 _____ ÷ 14 = _____ **E** (report this amount on Line E on page 1 of Form GST191)

Total amount in box 7 on page 7: _____ x 7 _____ ÷ 15 = _____ **F** (report this amount on Line F on page 1 of Form GST191)