



## EMPLOYEE AND PARTNER GST/HST REBATE APPLICATION

**NOTE:** In this form, the text inserted between square brackets represents the regular print information.

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 2011 and later tax years.**

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**Area A – Identification** (to be completed by claimant)

|  |  |  |  |  |  |  |                         |  |  |  |  |  |  |
|--|--|--|--|--|--|--|-------------------------|--|--|--|--|--|--|
| Last name  |  |  |  |  |  |  |                         |  |  |  |  |  |  |
| First name and initial(s)                                      |  |  |  |  |  |  |                         |  |  |  |  |  |  |
| Tax year of claim<br>(one year per claim)                      |  |  |  |  |  |  | Social insurance number |  |  |  |  |  |  |
|  |  |  |  |  |  |  |                         |  |  |  |  |  |  |
| Name of employer or partnership (must be a GST/HST registrant) |  |  |  |  |  |  |                         |  |  |  |  |  |  |
| Business number of employer or partnership                     |  |  |  |  |  |  |                         |  |  |  |  |  |  |
|  |  |  |  |  |  |  | R T                     |  |  |  |  |  |  |

**Area 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 19 [2] of this form)

|  |  |          |
|--|--|----------|
|  |  | <b>1</b> |
|--|--|----------|

Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the GST (from column 3A of Chart 2 on page 22 [3] of this form)

|   |  |          |
|---|--|----------|
| + |  | <b>2</b> |
|---|--|----------|

Total eligible expenses for the GST rebate (line 1 plus line 2)

|             |   |  |          |
|-------------|---|--|----------|
| <b>6485</b> | = |  | <b>3</b> |
|-------------|---|--|----------|

**Eligible GST – multiply line 3 by 5/105**

|  |  |          |
|--|--|----------|
|  |  | <b>4</b> |
|--|--|----------|

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## HST rebate for eligible expenses on which you paid the HST

Eligible expenses, **other than CCA**, on which you paid the HST (totals of each of columns **3B**, **3C**, and **3D** of Chart 1 on page 19 [2] of this form)

| <b>3B – 12% HST</b> | <b>3C – 13% HST</b> | <b>3D – 15% HST</b> |
|---------------------|---------------------|---------------------|
|                     |                     |                     |

**5**

Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the HST (**3B**, **3C**, and **3D** of Chart 2 on page 22 [3] of this form)

| <b>3B – 12% HST</b> | <b>3C – 13% HST</b> | <b>3D – 15% HST</b> |
|---------------------|---------------------|---------------------|
|                     |                     |                     |

+

**6**

Total (add lines 5 and 6 in each of columns **3B**, **3C**, and **3D**)

| <b>3B – 12% HST</b> | <b>3C – 13% HST</b> | <b>3D – 15% HST</b> |
|---------------------|---------------------|---------------------|
|                     |                     |                     |

=

**7**

Total eligible expenses for the HST rebate (add the totals of column **3B**, **3C**, and **3D** 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 15/115

|  |  |
|--|--|
|  |  |
|--|--|

**11**

**Total (add lines 9, 10, and 11).**

**For more information to complete this section, see Guide T4044 or Guide RC4091.**

|  |  |
|--|--|
|  |  |
|--|--|

**12**

Total expenses eligible for the HST rebate (from line 4 in Chart 3 on page 25 [3] ).

|             |  |
|-------------|--|
| <b>6486</b> |  |
|-------------|--|

**13**

**Rebate for property and services brought into a participating province.** Enter the result from line 11 in Chart 3 on page 25 [3] of this form.

|  |  |
|--|--|
|  |  |
|--|--|

**14**

**Employee and partner GST/HST rebate**

(add lines 4, 12, and 14). Enter the result on line 15, and enter that amount on line 457 of your income tax return.

|  |  |
|--|--|
|  |  |
|--|--|

**15**

continue on next page 

### **Area C – Declaration by claimant's employer or partnership –**

An authorized officer of your employer or partnership must complete this area only if you are claiming a rebate for any expenses included on lines 4, 12, or 14 in Area B (on pages 3 to 5 [above] ) for which you were paid an unreasonable allowance.

I certify that for the tax year stated on page 2 [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 "Income Tax Act". I will not include an amount equal to this allowance when determining my input tax credit or rebate.

|  |  |
|--|--|
| Amount received<br><br>\$ <input type="text"/> | Reason for allowance(s)<br>(list activities) |
| Name of employer or partnership                |  |

|   |      |       |     |
|---|------|-------|-----|
| Signature of employer or authorized officer |      |       |     |
| Position of authorized officer              | Year | Month | Day |
|   |      |       |     |


**Area 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 Area A.


|           |      |       |     |
|-----------|------|-------|-----|
| Signature | Year | Month | Day |
|           |      |       |     |



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

| <b>Type of expenses</b>            | <b>(1)<br/>Total expenses</b>  |                      |                      |                      |
|------------------------------------|---|----------------------|----------------------|----------------------|
|                                    | <b>5% GST<br/>A</b>   | <b>12% HST<br/>B</b> | <b>13% HST<br/>C</b> | <b>15% HST<br/>D</b> |
| Accounting and legal fees          |   |                      |                      |                      |
| Advertising and promotion          |   |                      |                      |                      |
| Food, beverages, and entertainment |   |                      |                      |                      |
| Lodging                            |   |                      |                      |                      |
| Parking                            |   |                      |                      |                      |
| Supplies                           |   |                      |                      |                      |
| Other expenses<br>(please specify) |   |                      |                      |                      |



| <br><b>Type of expenses</b> | <b>(1)</b><br><b>Total expenses</b>  |              |              |              |
|--|---|--------------|--------------|--------------|
|  | 5% GST<br>A   | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| 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   |   |              |              |              |



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| <br><b>Type of expenses</b> | <b>(1)</b><br><b>Total expenses</b>  |              |              |              |
|--|---|--------------|--------------|--------------|
|  | 5% GST<br>A   | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| <b>Motor vehicle expenses:</b>   |   |              |              |              |
| Fuel   |   |              |              |              |
| Maintenance and repairs  |   |              |              |              |
| Insurance, licence,<br>registration, and interest  |   |              |              |              |
| Leasing  |   |              |              |              |
| Other expenses   |   |              |              |              |
| <b>Work space in home</b>  |   |              |              |              |
| Electricity, heat,<br>and water  |   |              |              |              |



| <br><b>Type of expenses</b> | <b>(1)</b><br><b>Total expenses</b>  |              |              |              |
|--|---|--------------|--------------|--------------|
|  | 5% GST<br>A   | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| Maintenance  |   |              |              |              |
| Insurance and property taxes   |   |              |              |              |
| Other expenses<br>(please specify)   |   |              |              |              |



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| <br><b>Type of expenses</b> | <b>(2)</b><br><b>Non-eligible portion<br/> of expenses</b>  |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A  | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| Accounting and legal fees  |  |              |              |              |
| Advertising and promotion  |  |              |              |              |
| Food, beverages, and<br>entertainment  |  |              |              |              |
| Lodging  |  |              |              |              |
| Parking  |  |              |              |              |
| Supplies   |  |              |              |              |
| Other expenses<br>(please specify)   |  |              |              |              |



| <br><b>Type of expenses</b> | <b>(2)</b><br><b>Non-eligible portion<br/> of expenses</b>  |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A  | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| 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   |  |              |              |              |



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| <br><b>Type of expenses</b> | <b>(2)</b><br><b>Non-eligible portion<br/> of expenses</b>  |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A  | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| <b>Motor vehicle expenses:</b>   |  |              |              |              |
| Fuel   |  |              |              |              |
| Maintenance and repairs  |  |              |              |              |
| Insurance, licence,<br>registration, and interest  |  |              |              |              |
| Leasing  |  |              |              |              |
| Other expenses   |  |              |              |              |
| <b>Work space in home</b>  |  |              |              |              |
| Electricity, heat,<br>and water  |  |              |              |              |



| <br><b>Type of expenses</b> | <b>(2)</b><br>Non-eligible portion<br>of expenses  |              |              |              |
|--|---|--------------|--------------|--------------|
|  | 5% GST<br>A   | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| Maintenance  |   |              |              |              |
| Insurance and property taxes   |   |              |              |              |
| Other expenses<br>(please specify)   |   |              |              |              |


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| <br><b>Type of expenses</b> | <b>(3)</b><br><b>Eligible expenses</b><br><b>(col. 1 minus col. 2)</b>  |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A  | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| Accounting and legal fees  |  |              |              |              |
| Advertising and promotion  |  |              |              |              |
| Food, beverages, and entertainment   |  |              |              |              |
| Lodging  |  |              |              |              |
| Parking  |  |              |              |              |
| Supplies   |  |              |              |              |
| Other expenses<br>(please specify)   |  |              |              |              |

| <br><b>Type of expenses</b> | <b>(3)</b><br><b>Eligible expenses</b><br><b>(col. 1 minus col. 2)</b>  |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A  | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| 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   |  |              |              |              |


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| <br><b>Type of expenses</b> | <b>(3)</b><br><b>Eligible expenses</b><br><b>(col. 1 minus col. 2)</b>  |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A  | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| <b>Motor vehicle expenses:</b>   |  |              |              |              |
| Fuel   |  |              |              |              |
| Maintenance and repairs  |  |              |              |              |
| Insurance, licence,<br>registration, and interest  |  |              |              |              |
| Leasing  |  |              |              |              |
| Other expenses   |  |              |              |              |
| <b>Work space in home</b>  |  |              |              |              |
| Electricity, heat,<br>and water  |  |              |              |              |

| <br><b>Type of expenses</b> | <b>(3)</b><br><b>Eligible expenses</b><br><b>(col. 1 minus col. 2)</b> |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A  | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| Maintenance  |  |              |              |              |
| Insurance and property taxes   |  |              |              |              |
| Other expenses<br>(please specify)   |  |              |              |              |
| <b>Total eligible expenses</b><br><b>(other than CCA)</b> in<br>each of columns 3A, 3B,<br>3C and 3D         |  |              |              |              |

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

|  | (1) Total expenses  |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A  | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| <b>Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft</b> |  |              |              |              |

|  | (2)<br>Non-eligible portion<br>of expenses |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A                                | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| <b>Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft</b> |  |              |              |              |

continue on next page →

|  | <b>(3)</b><br>Eligible expenses<br>( <b>col. 1</b> minus <b>col. 2</b> ) |              |              |              |
|--|--|--------------|--------------|--------------|
|  | 5% GST<br>A  | 12% HST<br>B | 13% HST<br>C | 15% HST<br>D |
| <b>Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft</b> |  |              |              |              |

**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.

|   | <b>A –<br/>1% HST</b> |  | <b>B –<br/>2% HST</b> |  | <b>C –<br/>3% HST</b> |  |
|---|-----------------------|--|-----------------------|--|-----------------------|--|
| Eligible expenses,<br><b>other than CCA</b> , on<br>which you paid the<br>provincial part of the<br>HST separately                        |                       |  |                       |  |                       |  |
| Eligible CCA on motor<br>vehicles, musical<br>instruments, and<br>aircraft for which you<br>paid the provincial part<br>of HST separately | +                     |  | +                     |  | +                     |  |
| Total<br>(add lines 1 and 2 in<br>each of columns <b>A, B,<br/>C, D, E</b> and <b>F</b> )   | =                     |  | =                     |  | =                     |  |



continue on next page →

|   | <b>D –<br/>7% HST</b> |  | <b>E –<br/>8% HST</b> |  | <b>F –<br/>10% HST</b> |  |          |
|---|-----------------------|--|-----------------------|--|------------------------|--|----------|
| Eligible expenses,<br><b>other than CCA</b> , on<br>which you paid the<br>provincial part of the<br>HST separately                        |                       |  |                       |  |                        |  | <b>1</b> |
| Eligible CCA on motor<br>vehicles, musical<br>instruments, and<br>aircraft for which you<br>paid the provincial part<br>of HST separately | +                     |  | +                     |  | +                      |  | <b>2</b> |
| Total<br>(add lines 1 and 2 in<br>each of columns <b>A, B,<br/>C, D, E</b> and <b>F</b> )   | =                     |  | =                     |  | =                      |  | <b>3</b> |



Total expenses eligible for the HST rebate  
(add the totals of columns **A**, **B**, **C**, **D**, **E** and **F**  
together from line 3).

Enter the result on line 13 of Area B  
on page 5 [1].

|  |             |  |  |           |
|--|-------------|--|--|-----------|
|  | <b>6486</b> |  |  | <b>4</b>  |
| Multiply the amount on line 3 of column <b>A</b> by 1/101  |             |  |  | <b>5</b>  |
| Multiply the amount on line 3 of column <b>B</b> by 2/102  |             |  |  | <b>6</b>  |
| Multiply the amount on line 3 of column <b>C</b> by 3/103  |             |  |  | <b>7</b>  |
| Multiply the amount on line 3 of column <b>D</b> by 7/107  |             |  |  | <b>8</b>  |
| Multiply the amount on line 3 of column <b>E</b> by 8/108  |             |  |  | <b>9</b>  |
| Multiply the amount on line 3 of column <b>F</b> by 10/110 |             |  |  | <b>10</b> |

**Total (add lines 5, 6, 7, 8, 9 and 10).**

Enter the result on line 14 of Area B on page 5 [1].

For more information to complete this section,  
see Guide RC4091.

|  |  |           |
|--|--|-----------|
|  |  | <b>11</b> |
|--|--|-----------|

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