



**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 2011 and later tax years.**

<b>Area A – Identification</b> (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		
		R T		
<b>Area B – Rebate calculation</b> (to be completed by claimant)				
<b>GST rebate for eligible expenses on which you paid the GST</b> Eligible expenses, <b>other than capital cost allowance (CCA)</b> , on which you paid the GST (total of column 3A of Chart 1 on page 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 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>
<b>Eligible GST – multiply line 3 by 5/105</b>				<b>4</b>
<b>HST rebate for eligible expenses on which you paid the HST</b>		<b>3B – 12% HST</b>	<b>3C – 13% HST</b>	<b>3D – 15% HST</b>
Eligible expenses, <b>other than CCA</b> , on which you paid the HST (totals of each of columns <b>3B</b> , <b>3C</b> , and <b>3D</b> of Chart 1 on page 2 of this form)				<b>5</b>
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the HST ( <b>3B</b> , <b>3C</b> , and <b>3D</b> of Chart 2 on page 3 of this form)		+		<b>6</b>
Total (add lines 5 and 6 in each of columns <b>3B</b> , <b>3C</b> , and <b>3D</b> )		=		<b>7</b>
Total eligible expenses for the HST rebate (add the totals of column <b>3B</b> , <b>3C</b> , and <b>3D</b> together from line 7)		<b>6487</b>		<b>8</b>
Multiply Column <b>3B</b> line 7 by 12/112				<b>9</b>
Multiply Column <b>3C</b> line 7 by 13/113				<b>10</b>
Multiply Column <b>3D</b> line 7 by 15/115				<b>11</b>
<b>Total (add lines 9, 10, and 11).</b> For more information to complete this section, see Guide T4044 or Guide RC4091.				<b>12</b>
Total expenses eligible for the HST rebate (from line 4 in Chart 3 on page 3).		<b>6486</b>		<b>13</b>
<b>Rebate for property and services brought into a participating province.</b> Enter the result from line 11 in Chart 3 on page 3 of this form.				<b>14</b>
<b>Employee and partner GST/HST rebate</b> (add lines 4, 12, and 14). Enter the result on line 15, and enter that amount on line 457 of your income tax return.				<b>15</b>
<b>Area C – Declaration by claimant's employer or partnership</b> – 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 (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
<b>Area D – Certification</b> (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	

**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 A	12% HST B	13% HST C	15% HST D	5% GST A	12% HST B	13% HST C	15% HST D	5% GST A	12% HST B	13% HST C	15% HST D
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												
<b>Motor vehicle expenses: Fuel</b>												
Maintenance and repairs												
Insurance, licence, registration, and interest												
Leasing												
Other expenses												
<b>Work space in home</b>												
Electricity, heat, and water												
Maintenance												
Insurance and property taxes												
Other expenses (please specify)												
<b>Total eligible expenses (other than CCA) in each of columns 3A, 3B, 3C and 3D</b>												

**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 A	12% HST B	13% HST C	15% HST D	5% GST A	12% HST B	13% HST C	15% HST D	5% GST A	12% HST B	13% HST C	15% HST 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**

	A – 1% HST	B – 2% HST	C – 3% HST	D – 7% HST	E – 8% HST	F – 10% HST	
<b>Rebate for property and services brought into a participating province.</b> Do not include any expenses for which you paid the HST. For more information, see Situation 5 in Guide RC4091.							
Eligible expenses, <b>other than CCA</b> , on which you paid the provincial part of the HST separately							<b>1</b>
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the provincial part of HST separately +							<b>2</b>
Total (add lines 1 and 2 in each of columns <b>A, B, C, D, E</b> and <b>F</b> ) =							<b>3</b>
Total expenses eligible for the HST rebate (add the totals of columns <b>A, B, C, D, E</b> and <b>F</b> together from line 3). Enter the result on line 13 of Area B on page 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>
<b>Total (add lines 5, 6, 7, 8, 9 and 10).</b> Enter the result on line 14 of Area B on page 1. For more information to complete this section, see Guide RC4091.							<b>11</b>