



Employee and Partner GST/HST Rebate Application

For details on how to fill out this form, see Guide T4044, Employment Expenses, or go to canada.ca/gst-hst-rebate-employees-partners. This form applies to **2014** and later tax years.

Do not use this area.

Note

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).

Part A – Identification (to be completed by claimant)

Last name: _____

First name and initials: _____

Year

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

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 4)

1

Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the GST (from column 3A of Chart 2 on page 5)

+ 2

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

64850 = 3

Eligible GST – multiply line 3 by 5/105

4

Part B – Rebate calculation (continued)**HST rebate for eligible expenses on which you paid the HST**

3B – 13% HST	3C – 15% HST
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Eligible expenses, **other than CCA**, on which you paid the HST (totals of columns **3B** and **3C** of Chart 1 on page 4)

		5
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Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the HST (columns **3B** and **3C** of Chart 2 on page 5)

+		6
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Total (add lines 5 and 6 in columns **3B** and **3C**)

=		7
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Total eligible expenses for the HST rebate (add the totals of column **3B** and **3C** together from line 7)

	64857	8
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Multiply Column **3B** line 7 by 13/113

		9
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Multiply Column **3C** line 7 by 15/115

		10
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Total (add lines 9 and 10)

For more information on how to fill out this section, see Guide T4044 or go to canada.ca/gst-hst-rebate-employees-partners.

		11
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Total expenses eligible for the HST rebate (from line 4 in Chart 3 on page 5)

	64860	12
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Rebate for property and services brought into a participating province.

Enter the result from line 9 in Chart 3 on page 5).

		13
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Employee and partner GST/HST rebate (add lines 4, 11, and 13).

Enter the result on line 14, and enter that amount on line 45700 of your income tax and benefit return.

		14
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Part C – Declaration by claimant's employer or partnership

An authorized officer of your employer or partnership must fill out this part only if you are claiming a rebate for any expenses included on lines 4, 11, or 13 in Part B (pages 1 and 2) for which you were paid an unreasonable allowance.

I certify that for the tax year stated in Part A, the claimant was paid the following allowances, 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.

Total allowance paid: \$ _____

Reason for allowances (list activities):

Name of employer or partnership: _____

Signature of employer or authorized officer: _____

Position of authorized officer: _____

Date:

Year				Month				Day			

Part D – Certification (to be completed by claimant)

I certify that the information given on this form is 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: _____

Date:

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	13% HST	15% HST	5% GST	13% HST	15% HST	5% GST	13% HST	15% HST
	A	B	C	A	B	C	A	B	C
Accounting and legal fees									
Advertising and promotion									
Food, beverages, and entertainment									
Lodging									
Parking									
Supplies									
Tradesperson's tools expenses (for employees)									
Apprentice mechanic tools expenses (for employees)									
Labour mobility deduction (for employees)									
Musical instrument expenses other than CCA									
Artists' employment expenses									
Union, professional, or similar dues									
Other expenses (please specify)									
Motor vehicle expenses:									
Fuel									
Maintenance and repairs									
Insurance, licence, registration, and interest									
Leasing									
Other expenses (please specify)									
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, and 3C									

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

	(1) Total expenses				(2) Non-eligible portion of expenses				(3) Eligible expenses (col. 1 minus col. 2)			
	5% GST	13% HST	15% HST	15% HST	5% GST	13% HST	15% HST	15% HST	5% GST	13% HST	15% HST	15% HST
	A	B	C	C	A	B	C	C	A	B	C	C
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 (federal and provincial component) as they should be included in Chart 1. For more information, go to canada.ca/gst-hst-rebate-employees-partners and see situation 5.

	A – 1% HST	B – 2% HST	C – 8% HST	D – 10% HST
Eligible expenses, other than CCA, on which you paid the provincial part of the HST separately				
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the provincial part of HST separately				
Total (add lines 1 and 2 in each of columns A, B, C and D)				
Total expenses eligible for the HST rebate (add the totals of columns A, B, C and D together from line 3). Enter the result on line 12 of Part B on page 2.			64860	
Multiply the amount on line 3 of column A by 1/101				
Multiply the amount on line 3 of column B by 2/102				
Multiply the amount on line 3 of column C by 8/108				
Multiply the amount on line 3 of column D by 10/110				

Total (add lines 5, 6, 7 and 8). Enter the result on line 13 of Part B on page 2. For more information on how to fill out this section, go to canada.ca/gst-hst-rebate-employees-partners.

Personal information (including the SIN) is collected to administer or enforce Part IX of the Excise Tax Act, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.