



**Part B – Sales and other revenue**

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

**GST/HST collected and collectible**

Enter the total amount of GST/HST collected or collectible during the fiscal year. This amount should be the total of all amounts you have entered on line 103 of your GST/HST return(s) for the fiscal year.....

**050**  | \_\_\_\_\_ | \_\_\_\_\_

**Supplies of financial services**

Enter the total amount of exempt supplies of financial services made during the fiscal year, including supplies that are deemed to be financial services as a result of an election under section 150.....

**060**  | \_\_\_\_\_ | \_\_\_\_\_

Enter the total amount of zero-rated supplies of financial services made during the fiscal year.....

**061**  | \_\_\_\_\_ | \_\_\_\_\_

Total supplies of financial services (add lines 060 and 061).....

**062**  | \_\_\_\_\_ | \_\_\_\_\_

**Supplies other than financial services**

Enter the total amount of supplies, other than financial services, made during the fiscal year. Do not include GST/HST, or provincial sales tax.

Zero-rated supplies.....

**070**  | \_\_\_\_\_ | \_\_\_\_\_

Exempt supplies.....

**071**  | \_\_\_\_\_ | \_\_\_\_\_

Taxable supplies subject to GST (other than zero-rated).....

**072**  | \_\_\_\_\_ | \_\_\_\_\_

Taxable supplies subject to HST (other than zero-rated).....

**073**  | \_\_\_\_\_ | \_\_\_\_\_

Total taxable supplies subject to GST/HST (other than zero-rated) (add lines 072 and 073).....

**074**  | \_\_\_\_\_ | \_\_\_\_\_

Other supplies (including supplies made outside Canada).....

**075**  | \_\_\_\_\_ | \_\_\_\_\_

Total supplies other than financial services (add lines 070, 071, 074, and 075).....

**076**  | \_\_\_\_\_ | \_\_\_\_\_

**Other revenue**

Enter on this line the total amount of other revenues (including other revenues from outside Canada). This amount includes revenue from other sources such as grants, subsidies, or damage payments where they are not consideration for a supply. Also include amounts received from natural resource royalties that are deemed not to be consideration for a supply. Specify below.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**080**  | \_\_\_\_\_ | \_\_\_\_\_

**Total sales and other revenue made during the fiscal year** (add lines 062, 076, and 080) .....

**090**  | \_\_\_\_\_ | \_\_\_\_\_

**Part C – Purchases and other expenditures**

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

**GST and federal part of HST paid or payable**

Enter the total amount of the GST and federal part of HST that became payable or was paid without becoming payable by you during the fiscal year.....

150  | \_\_\_\_\_ | \_\_\_\_\_

**Purchases of financial services**

Enter the total amount of purchases of financial services made during the fiscal year. Include both zero-rated and exempt financial services such as purchases of supplies that are deemed to be financial services as a result of an election under section 150.....

160  | \_\_\_\_\_ | \_\_\_\_\_

**Purchases other than financial services**

Enter the total amount of purchases, other than financial services, made during the fiscal year. Do not include GST/HST, or provincial sales tax.

Taxable purchases subject to GST (other than zero-rated).....

170  | \_\_\_\_\_ | \_\_\_\_\_

Taxable purchases subject to HST (other than zero-rated).....

171  | \_\_\_\_\_ | \_\_\_\_\_

Total taxable purchases subject to GST/HST (other than zero-rated) (add lines 170 and 171).....

172  | \_\_\_\_\_ | \_\_\_\_\_

Other purchases (include exempt, zero-rated, and other non-taxable purchases and purchases made outside Canada).....

173  | \_\_\_\_\_ | \_\_\_\_\_

Total purchases other than financial services (add lines 172 and 173).....

174  | \_\_\_\_\_ | \_\_\_\_\_

**Other expenditures**

Enter on line 180 the total amount of other expenditures (including expenditures incurred outside Canada). This amount could include expenses you incurred during the fiscal year where they are not consideration for a supply, such as amounts you paid as salaries or wages, grants, subsidies, or damage payments. Also include amounts paid as natural resource royalties that are deemed not to be consideration for a supply. Specify below.

180  | \_\_\_\_\_ | \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Total purchases and expenditures for the fiscal year** (add lines 160, 174, and 180).....

190  | \_\_\_\_\_ | \_\_\_\_\_

**Part D – Imports**

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do not leave lines blank.

**Tax on imports**

Enter the total amount of GST and/or the provincial part of HST payable or paid without becoming payable by you on importations or the GST and/or the provincial part of HST to be self-assessed during the fiscal year (for the purposes of Part D of this form, GST includes the federal part of HST).

|  |      |  |  |
|--|------|--|--|
| Total GST on <b>imported goods</b> under section 212.....  | 240  |  |  |
| Total GST on <b>imported taxable supplies</b> under section 218.....                               | 241  |  |  |
| Total GST on <b>qualifying consideration</b> under paragraph 218.01(b).....                        | 242  |  |  |
| Total provincial part of HST on certain <b>imported goods</b> under section 212.1.....             | 243  |  |  |
| Total provincial part of HST on certain <b>imported goods</b> under section 220.07.....            | 244  |  |  |
| Total provincial part of HST on <b>imported taxable supplies</b> under subsection 218.1(1).....    | 245  |  |  |
| Total provincial part of HST on <b>qualifying consideration</b> under paragraph 218.1(1.2)(b)..... | 246  |  |  |
| Other amounts of the provincial part of HST you had to self-assess.....                            | 247  |  |  |
| Total GST on all <b>internal charges</b> under paragraph 218.01(a).....                            | 2480 |  |  |
| Total GST on all <b>external charges</b> under paragraph 218.01(a).....                            | 2481 |  |  |
| Total provincial part of HST on all <b>internal charges</b> under paragraph 218.1(1.2)(a).....     | 2482 |  |  |
| Total provincial part of HST on all <b>external charges</b> under paragraph 218.1(1.2)(a).....     | 2483 |  |  |

**Value of imports**

Enter the total value of property and services that you imported into Canada during the fiscal year. Include the value of imports subject to tax under sections 212, 212.1, 218, and 220.07. Do not include GST/HST, or provincial sales tax. Also include the amounts subject to self-assessment under section 218.01.

|  | From head office or branches | From related persons | From third parties | Total |
|--|------------------------------|----------------------|--------------------|-------|
| Financial services   | 250                          | 251                  | 252                | 253   |
| Taxable goods  | 260                          | 261                  | 262                | 263   |
| Taxable supplies other than goods                              | 270                          | 271                  | 272                | 273   |
| Other inputs   | 280                          | 281                  | 282                | 283   |
| *Element A of qualifying consideration formula                 | 2841                         | 2842                 | 2843               | 2844  |
| *Element B of qualifying consideration formula                 | 2845                         | 2846                 | 2847               | 2848  |
| Total qualifying consideration A minus B                       | 2849                         | 2850                 | 2851               | 2852  |
| Internal charges   | 2853                         |                      |                    | 2856  |
| External charges   |                              | 2858                 | 2859               | 2860  |
| <b>Totals</b><br>*excluding shaded area<br><b>2841 to 2848</b> | 290                          | 291                  | 292                | 293   |

**Part E – Exported supplies**

Enter the total value of zero-rated exports of property and services made during the fiscal year.

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

|   | Exported to head office or branches | Exported to related persons | Exported to third parties | Total |
|---|-------------------------------------|-----------------------------|---------------------------|-------|
| Financial services  | 350                                 | 351                         | 352                       | 353   |
| Tangible personal property  | 360                                 | 361                         | 362                       | 363   |
| Intangible personal property and services (other than financial services) | 370                                 | 371                         | 372                       | 373   |
| Totals  | 380                                 | 381                         | 382                       | 383   |

**Part F – Input tax credits (ITCs)**

Enter on line 450 the total amount of ITCs you claimed in the fiscal year for the GST/HST that became payable or was paid without becoming payable during the fiscal year. Enter on line 460 the total amount of ITCs you claimed in the fiscal year that relate to GST/HST that became payable or was paid without becoming payable during a previous fiscal year. For both lines, do **not** include recaptured input tax credits (RITCs) for Ontario and British Columbia, or any adjustments made to ITCs (i.e., amounts you have included on line 107 of the GST/HST return(s) for the fiscal year).

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

ITCs claimed in respect of the fiscal year identified in Part A on page 1; and ..... 450

ITCs claimed in respect of a previous fiscal year that you claimed in the fiscal year identified in Part A on page 1 ..... 460

**Total ITCs claimed**

Add lines 450 and 460. (This amount should equal the amounts you entered on line 106 of your GST/HST return(s) for the fiscal year.) ..... 470

**Note**

You must complete "Part H – ITC allocation method(s) used during the fiscal year" to support the amount reported on line 470.

**Part G – Tax adjustments**

**Adjustments to be added to net tax**

Enter the total amount of adjustments to be added to the amount of your net tax for the fiscal year.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

GST/HST part of credit notes received or debit notes issued.

Include adjustments for tax paid in error, price adjustments, and patronage dividends..... 550

GST/HST part of bad debts recovered..... 551

Reduction in ITCs on leased passenger vehicles where the lease cost exceeds the maximum amount that is deductible under the *Income Tax Act*..... 552

Reduction in ITCs on food, beverages, and entertainment expenses to the extent those expenses are not deductible under the *Income Tax Act*..... 553

Other adjustments (include any amounts not included on lines 550 to 553)..... 554

Total adjustments for the fiscal year (add lines 550 to 554). This amount should equal the amounts you entered on line 104 of your GST/HST return(s) for the fiscal year..... 555

**Note**

"Part G – Tax adjustments" is continued on the next page

**Part G – Tax adjustments (continued)**

**Adjustments to be deducted from net tax**

Enter the total amount of adjustments to be deducted from the amount of your net tax for the fiscal year.

GST/HST part of credit notes issued or debit notes received.

Include adjustments for tax paid in error (other than a rebate claimed under section 261), price adjustments, and patronage dividends.....

560

GST/HST part of bad debts written-off.....

561

Deduction for rebates paid or credited to purchasers (such as rebates for specified services by an insurer to a segregated fund).....

562

Other adjustments (any amounts not included on lines 560 to 562)

563

Total adjustments for the fiscal year (add lines 560 to 563). This amount should equal the amounts you entered on line 107 of your GST/HST return(s) for the fiscal year.....

564

**Part H – ITC allocation method(s) used during the fiscal year**

You must complete this part if you have claimed any ITCs in the fiscal year.

Enter the total amount of ITCs claimed during the fiscal year according to the ITC allocation method(s) used and the type of inputs.

Amounts entered on lines 620 to 623 should not be entered on any other line, even if it was calculated using a pre-approved method(s), specified method(s), or other method(s).

The totals from lines 680 to 685 must equal the amount reported on line 470 of Part F.

Do **not** enter any amounts in shaded areas.

|                                 | Exclusive inputs | Excluded inputs       |                                      |                                      | Residual inputs |                         |
|---------------------------------|------------------|-----------------------|--------------------------------------|--------------------------------------|-----------------|-------------------------|
|                                 |                  | Capital real property | Capital personal property > \$50,000 | Capital personal property ≤ \$50,000 | Direct inputs   | Non-attributable inputs |
| Full (100%) ITC recovery        | 620              | 621                   | 622                                  | 623                                  |                 |                         |
| Prescribed percentage method(s) |                  |                       |                                      |                                      | 634             | 635                     |
| Pre-approved method(s)          | 640              | 641                   | 642                                  | 643                                  | 644             | 645                     |
| Direct attribution method(s)    |                  |                       |                                      |                                      | 654             |                         |
| Specified method(s)             |                  | 661                   | 662                                  | 663                                  |                 | 665                     |
| Other method(s) (see guide)     | 670              | 671                   | 672                                  | 673                                  | 674             | 675                     |
| Totals                          | 680              | 681                   | 682                                  | 683                                  | 684             | 685                     |

If you entered an amount in any of the lines in the row "Other method(s)," provide a brief description of the method(s):

\_\_\_\_\_

\_\_\_\_\_

**Note**

"Part H – ITC allocation method(s) used during the fiscal year" is continued on the next page

**Part H – ITC allocation method(s) used during the fiscal year (continued)**

Have any of the allocation methods changed from the previous fiscal year? Yes  No

If **yes**, provide a brief explanation of why you changed the ITC allocation method. For example, a corporate reorganization or a change in business operations may have an impact on the ITC allocation method.

\_\_\_\_\_

\_\_\_\_\_

**Part I – Change in use of capital property**

Complete lines 750 to 755 to report the total amount of ITCs you claimed during the fiscal year as a result of beginning to use or increasing the use of your capital property in commercial activities. Complete lines 760 to 765 to report the total amount of GST/HST you are deemed to have collected during the fiscal year as a result of ceasing to use or decreasing the use of your capital property in commercial activities. Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

|  | Begin to use or increase use in commercial activities | Cease to use or decrease use in commercial activities |
|--|---|---|
| Change due to the acquisition of a business or part of a business            | 750   | 760   |
| Change due to an amalgamation  | 751   | 761   |
| Change due to the winding-up of a corporation                                | 752   | 762   |
| Change due to the making or revoking of a group election for exempt supplies | 753   | 763   |
| Change due to other reasons  | 754   | 764   |
| Totals   | 755   | 765   |

**Part J – Group election under section 150**

Complete this Part if you have made an election under section 150 and it is in effect at any time during the fiscal year. In each circumstance below, enter the total value of supplies you made and the total value of supplies you received that are covered under the group election under section 150.

You may enter a reasonable estimate for an amount on each line that has a grey box beside the line number where the amount is not reasonably ascertainable. Tick the grey box to indicate an estimated amount.

Enter a zero if the amount for a line is nil, or the line does not apply to you. Do **not** leave lines blank.

|   | Value of supplies made       | Value of supplies received   |
|---|------------------------------|------------------------------|
| If the consideration equals or is more than the fair market value, enter the total of the value of the consideration for those supplies               | 850 <input type="checkbox"/> | 860 <input type="checkbox"/> |
| If no consideration is charged or if the consideration is less than the fair market value, enter the total of the fair market value of those supplies | 851 <input type="checkbox"/> | 861 <input type="checkbox"/> |
| Totals  | 852                          | 862                          |

**Part K – Income allocation to various jurisdictions**

Complete only the lines that apply to you by putting a tick mark and the percentage of income allocated to the jurisdiction. If you carry on business in only one jurisdiction and do not allocate income to any other jurisdiction, then allocate 100% of your income to the jurisdiction in which you carry on business. The total of lines 950 to 963 must equal 100%. See Guide RC4419 for more information on completing Part K.

|                           | Indicate the jurisdiction(s) in which you carry on business (tick all applicable boxes) | Percentage of income allocated to the jurisdiction |
|---------------------------|---|--|
| Newfoundland and Labrador | <input type="checkbox"/>  | <b>950</b> %                                       |
| Prince Edward Island      | <input type="checkbox"/>  | <b>951</b> %                                       |
| Nova Scotia               | <input type="checkbox"/>  | <b>952</b> %                                       |
| New Brunswick             | <input type="checkbox"/>  | <b>953</b> %                                       |
| Quebec                    | <input type="checkbox"/>  | <b>954</b> %                                       |
| Ontario                   | <input type="checkbox"/>  | <b>955</b> %                                       |
| Manitoba                  | <input type="checkbox"/>  | <b>956</b> %                                       |
| Saskatchewan              | <input type="checkbox"/>  | <b>957</b> %                                       |
| Alberta                   | <input type="checkbox"/>  | <b>958</b> %                                       |
| British Columbia          | <input type="checkbox"/>  | <b>959</b> %                                       |
| Nunavut                   | <input type="checkbox"/>  | <b>960</b> %                                       |
| Northwest Territories     | <input type="checkbox"/>  | <b>961</b> %                                       |
| Yukon                     | <input type="checkbox"/>  | <b>962</b> %                                       |
| Outside Canada            | <input type="checkbox"/>  | <b>963</b> %                                       |
| <b>Total</b>              |   | <b>100%</b>  |

**Part L – Certification**

I, \_\_\_\_\_, certify that the information given on this return is, to the best of my knowledge, true, correct, and complete in every respect. I am the person who is required to file this return or I am authorized to sign on behalf of that person.

|                                |       |      |       |     |
|--------------------------------|-------|------|-------|-----|
| Signature of authorized person | Title | Year | Month | Day |
|                                |       |      |       |     |

Privacy Act, Personal Information Bank number CRA PPU 080

**Send your completed return to your tax centre. The addresses are listed on the next page.**

**Send your completed return to your tax centre.**

**If your tax services office is located in:**

Southern Interior of British Columbia (Penticton), Vancouver, Vancouver Island (Victoria), Burnaby-Fraser, Northern British Columbia and Yukon, or Regina

Winnipeg, Saskatoon, Calgary, Edmonton, London, Windsor, or Thunder Bay

Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, or Toronto North

Ottawa or Sudbury (Northern Ontario only)

Halifax, Saint John, Moncton, Bathurst, Sydney, Newfoundland and Labrador, Kingston, Peterborough, or St. Catharines

Charlottetown, Belleville, Hamilton, or Kitchener/Waterloo

If the business address is located in Québec, contact Revenu Québec at **1-800-567-4692**.

**Send this return to:**

CANADA REVENUE AGENCY  
TAX CENTRE  
PO BOX 1000 STN TERMINAL  
VANCOUVER BC V6B 6M8

CANADA REVENUE AGENCY  
WINNIPEG TAX CENTRE  
PO BOX 14002 STN MAIN  
WINNIPEG MB R3C 3P8

CANADA REVENUE AGENCY  
SUDBURY TAX SERVICES  
OFFICE PO BOX 20004 STN A  
SUDBURY ON P3A 6B4

CANADA REVENUE AGENCY  
SHAWINIGAN TAX CENTRE  
PO BOX 6000 STN MAIN  
SHAWINIGAN-SUD QC  
G9N 7S6

CANADA REVENUE AGENCY  
ST. JOHN'S TAX CENTRE  
PO BOX 12076 STN A  
ST. JOHN'S NL A1B 4T4

CANADA REVENUE AGENCY  
SUMMERSIDE TAX CENTRE  
275 POPE ROAD SUITE 103  
SUMMERSIDE PE C1N 6A2