



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 go to our webpage "GST/HST rebate for employees and partners". **This form applies to 2014 and later tax years.**

Part A – Identification (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		
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 2 of this form)				1
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)		+		2
Total eligible expenses for the GST rebate (line 1 plus line 2)			6485	3
Eligible GST – multiply line 3 by 5/105				4
HST rebate for eligible expenses on which you paid the HST		3B – 13% HST	3C – 14% HST	3D – 15% 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 2 of this form)				5
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the HST (columns 3B, 3C, and 3D of Chart 2 on page 3 of this form)		+		6
Total (add lines 5 and 6 in each of columns 3B, 3C, and 3D)		=		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 13/113				9
Multiply Column 3C line 7 by 14/114				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 go to our webpage "GST/HST rebate for employees and partners".				12
Total expenses eligible for the HST rebate (from line 4 in Chart 3 on page 3).			6486	13
Rebate for property and services brought into a participating province. Enter the result from line 12 in Chart 3 on page 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 and benefit return.				15
Part C – Declaration by claimant's employer or partnership – An authorized officer of your employer or partnership must complete this part only if you are claiming a rebate for any expenses included on lines 4, 12, or 14 in Part 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 Income Tax Act. 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
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		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	14% HST	15% HST	5% GST	13% HST	14% HST	15% HST	5% GST	13% HST	14% HST	15% HST
	A	B	C	D	A	B	C	D	A	B	C	D
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)												
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, 3C, and 3D												

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	13% HST	14% HST	15% HST	5% GST	13% HST	14% HST	15% HST	5% GST	13% HST	14% HST	15% HST
	A	B	C	D	A	B	C	D	A	B	C	D
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 as it should be included in Chart 1.
For more information, go to Situation 5 on our webpage "GST/HST rebate for employees and partners".

	A – 1% HST	B – 2% HST	C – 3% HST	D – 7% HST	E – 8% HST	F – 9% HST	G – 10% HST	
Eligible expenses, other than CCA , on which you paid the provincial part of the HST separately								1
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the provincial part of HST separately +								2
Total (add lines 1 and 2 in each of columns A, B, C, D, E, F, and G) =								3
Total expenses eligible for the HST rebate (add the totals of columns A, B, C, D, E, F, and G together from line 3). Enter the result on line 13 of Part B on page 1.						6486		4
Multiply the amount on line 3 of column A by 1/101								5
Multiply the amount on line 3 of column B by 2/102								6
Multiply the amount on line 3 of column C by 3/103								7
Multiply the amount on line 3 of column D by 7/107								8
Multiply the amount on line 3 of column E by 8/108								9
Multiply the amount on line 3 of column F by 9/109								10
Multiply the amount on line 3 of column G by 10/110								11
Total (add lines 5, 6, 7, 8, 9, 10, and 11). Enter the result on line 14 of Part B on page 1. For more information to complete this section, go to our webpage "GST/HST rebate for employees and partners".								12

Personal information is collected under the Excise Tax Act to administer tax, rebates, and elections. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access, or request 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 at canada.ca/cra-info-source.