

General Information and Instructions

If you are entitled to a refund, mail your return to the address below.

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

If you owe money

You may be able to pay electronically through your financial institution's telephone banking, Internet banking, or automated bank machines. Visit our Web site at www.cra.gc.ca/electronicpayments or contact your financial institution to see if it offers these services.

To make your payment directly to the CRA, return the bottom portion, **Part 2**, with your cheque or money order made payable to the Receiver General. Send it to the address shown above. To help us credit your payment, write your Business Number on the back of your cheque or money order. To make your payment free of charge at your financial institution in Canada, present this form to the teller with your payment. The teller will return the top portion as your receipt.

Your financial institution will not accept your return and you will have to mail it to us if:

- you are claiming a refund; or
- you are using a photocopy of this form.

If your payment is \$50,000 or more, you must make it at your financial institution in Canada. If you are paying at a financial institution and your return requires attached documentation, you will be asked to send this additional information to us separately.

We will not charge or refund a balance of \$2 or less.

We will charge a fee for any dishonoured payment.

Do not staple, paper clip, tape, or fold voucher, cheque, or money order. Do not mail cash.

Only complete the lines of the return that apply to you. Complete the return in Canadian dollars and sign it.

Copy your Business Number, the reporting period, and the amounts from the **highlighted** boxes in Part 1 of the return to the corresponding boxes in Part 2. Identify a negative number with a minus sign in the separate box next to the line number.

GST/HST returns and remittances can be filed electronically through products and services that have been tested by us. For more information, call our Business Enquiries line at 1-800-959-5525.

Keep Part 1 of the return for your records.

This is your working copy. Part 1 and any other information you use to prepare your return are subject to audit and must be retained for verification purposes.

Annual filer with a June 15 due date:

If you are an individual with business income for income tax purposes and have a December 31 fiscal year-end, the due date of your return is June 15. However, any GST/HST you owe is payable by April 30. This payment should be reported on line 110 of your return.

Generally, you have to file a GST/HST return for every reporting period, even if the return reports a zero balance.

If you are using the **Quick Method of accounting**, see our booklet called *Quick Method of Accounting for GST/HST*, and use the line-by-line completion instructions in our guide called *General Information for GST/HST Registrants*.

If you are a **charity**, see our guide called *GST/HST Information for Charities* for information on completing your net tax calculation.

For more information on adjustments, input tax credits (ITCs), self-assessing, or completing this return, see our guide called *General Information for GST/HST Registrants*, or contact us.

Line 111: Some rebates can reduce or offset your amount owing. Those rebate forms contain a **Yes/No** question asking you if you want to claim the rebate amount on line 111 of your GST/HST return.

If you want to apply a rebate against the amount owing on this return, check the "Yes" box on the rebate form. Enter the rebate amount on line 111 of this return. **Attach the rebate form to this return and send both to us.** If you are filing a return with an amount on line 111, or you have to file a rebate application form with your return, you **cannot** use GST/HST NETFILE/TELEFILE. In either situation, file your return on paper along with your rebate application form.

Line 205: Complete this line **only** if you are a GST/HST registrant who purchases taxable real property for use or supply primarily (more than 50%) in your commercial activities and you are either registered (other than an individual who purchases a residential complex) or purchased the property from a non-resident. If you qualify for an input tax credit (ITC) on the purchase, claim this amount on line 106.

Line 405: Complete this line **only** if you are a GST/HST registrant who has to self-assess GST/HST on an imported taxable supply or who has to self-assess the provincial part of HST.

Detach and return this part.

You must enter your Business Number, name, and address below.

Business Number	
Full legal name	
Trading name (if different from above)	
Mailing address (No., street and apt. number)	
City	
Province	Postal code
Contact name	
Telephone number	

Teller's stamp

Teller's stamp

Do not use this area