



GOODS AND SERVICES TAX / HARMONIZED SALES TAX (GST/HST) RETURN (NON-PERSONALIZED)

Business Number, Name, Reporting period, Due date

Part 1

Working copy Disponible en français

Copy your Business Number, the reporting period and the amounts from the highlighted line numbers in Part 1 of this return to the corresponding boxes in Part 2. Keep the top portion (Part 1) for your records.

Privacy Act Personal Information Bank number RCC/P-PU-080.

Enter your total sales and other revenue. Do not include provincial sales tax, GST, or HST. If you are using the Quick Method of accounting, include the GST or HST. 101

NET TAX CALCULATION

Enter the total of all GST and HST amounts that you collected or that became collectible by you in the reporting period. 103

Enter the total amount of adjustments to be added to the net tax for the reporting period (e.g., GST/HST obtained from the recovery of a bad debt). 104

Total GST/HST and adjustments for period (add lines 103 and 104)

105

Enter the GST/HST you paid or owe on qualifying expenses (input tax credits - ITCs) for the current period and any eligible unclaimed ITCs from a previous period. 106

Enter the total amount of adjustments to be deducted when determining the net tax for the reporting period (e.g., GST/HST included in a bad debt). 107

Total ITCs and adjustments (add lines 106 and 107)

108

NET TAX (subtract line 108 from line 105). If the result is negative, enter a minus sign in the separate box next to the line number.

109

OTHER CREDITS IF APPLICABLE

Note: Do not complete line 111 until you have read the instructions in the box on the reverse side of this return.

Enter any instalment and other annual filer payments you made for the reporting period. If the due date of your return is June 15, see instructions on the back. 110

Enter the total amount of the GST/HST rebates, only if the rebate form indicates that you can claim the amount on this line. Attach the rebate form to this return. 111

Total other credits (add lines 110 and 111)

112

BALANCE (subtract line 112 from line 109). If the result is negative, enter a minus sign in the separate box next to the line number.

113 A

OTHER DEBITS IF APPLICABLE

Note: Do not complete line 205 or line 405 until you have read the instructions in the box on the reverse side of this return.

Enter the total amount of the GST/HST due on the acquisition of taxable real property. 205

Enter the total amount of other GST/HST to be self-assessed. 405

Total other debits (add lines 205 and 405)

113 B

BALANCE (add lines 113 A and 113 B). If the result is negative, enter a minus sign in the separate box next to the line number.

113 C

Line 114 and line 115: If the result entered on line 113 C is a negative amount, enter the amount of the refund you are claiming on line 114. If the result entered on line 113 C is a positive amount, enter the amount of your payment on line 115.

REFUND CLAIMED 114

PAYMENT ENCLOSED 115

GST62-5 E (02)

Detach and return lower portion (Part 2)

GST/HST RETURN (NON-PERSONALIZED)

Part 2

GST62-5 E (02)

YOU MUST COMPLETE THIS AREA AND THE REVERSE AREA.

Reporting period

Business Number

From: Year, Month, Day

To: Year, Month, Day

Sales and other revenue 101 0 0

Total GST/HST and adjustments for period 105

Instalments and other annual filer payments 110

Total ITCs and adjustments 108

Rebates 111

Net tax 109

GST/HST due on acquisition of taxable real property 205

Refund claimed 114

Other GST/HST to be self-assessed 405

Payment enclosed 115

I certify that the information given on this return and in any attached documents is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the person required to file this return, or that I am authorized to sign on behalf of the person. It is a serious offence to make a false return.

Authorized signature

Date