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Canada Revenue Agency | Agence du revenu du Canada

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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:

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**

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Part B – Rebate calculation (continued)

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 4)					**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 5)	+				**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 columns **3B, 3C** and **3D** together from line 7) **64857** **8**

Multiply line 7 in column **3B** by 13/113 **9**

Multiply line 7 in column **3C** by 14/114 **10**

Multiply line 7 in column **3D** by 15/115 **11**

Total (add lines 9, 10 and 11)
For more information on how to fill out this section, see Guide T4044 or go to **canada.ca/gst-hst-rebate-employees-partners.** **12**

Total expenses eligible for the HST rebate (from line 4 in Chart 3 on page 5) **64860** **13**

Rebate for property and services brought into a participating province
Enter the result from line 10 in Chart 3 on page 5. **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 45700 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 fill out this part only if you are claiming a rebate for any expenses included on lines 4, 12 or 14 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

Personal information (including the SIN) is collected and used 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 disclosed to other federal, provincial, territorial, aboriginal 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, and 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 Info Source at **canada.ca/cra-info-source**.

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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)												
Labour mobility deduction (for employees)												
Musical instrument expenses other than CCA												
Artists' employment expenses												
Union, professional, or similar dues												
Other expenses (specify)												
Motor vehicle expenses:												
Fuel												
Maintenance and repairs												
Insurance, licence, registration, and interest												
Leasing												
Other expenses (specify)												
Work space in home:												
Electricity, heat, and water												
Maintenance												
Insurance and property taxes												
Other expenses (specify)												
Total eligible expenses (other than CCA) in each of columns 3A, 3B, 3C and 3D												

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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	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 (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** – 9% HST	**E** – 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** and **E**)	=						3
Total expenses eligible for the HST rebate (add the totals of columns **A**, **B**, **C, D** and **E** together from line 3) Enter the result on line 13 of Part B on page 2.					64860		4
Multiply line 3 in column **A** by 1/101							5
Multiply line 3 in column **B** by 2/102							6
Multiply line 3 in column **C** by 8/108							7
Multiply line 3 in column **D** by 9/109							8
Multiply line 3 in column **E** by 10/110							9
Total (add lines 5, 6, 7, 8 and 9) Enter the result on line 14 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**.							10