



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

3B – 13% HST	3C – 15% HST
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A horizontal number line with vertical tick marks at every integer from 0 to 10. The number 5 is written at the end of the line.

$$+ \begin{array}{|c|c|c|c|c|} \hline & & & & \\ \hline \end{array} 6$$
$$= \begin{array}{|c|c|} \hline & \\ \hline \end{array} 7$$

64857 8

9

11

64860	12
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14

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, 11, or 13 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			

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	15% HST	5% GST	13% HST	15% HST	5% GST	13% HST	15% HST
	A	B	C	A	B	C	A	B	C
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 (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, and 3C									

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	15% HST		5% GST	13% HST	15% HST	5% GST	13% HST	15% HST
	A	B	C		A	B	C	A	B	C
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 – 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 and D)	=			3
Total expenses eligible for the HST rebate (add the totals of columns A, B, C and D together from line 3). Enter the result on line 12 of Part B on page 2.			64860	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 8/108				7
Multiply the amount on line 3 of column D by 10/110				8
Total (add lines 5, 6, 7 and 8). Enter the result on line 13 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 .				9

Personal information (including the SIN) is collected 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 used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, 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, 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 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.