



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 Guide RC4091, *GST/HST Rebate for Partners* (for members of a partnership). **This form applies to 2008 and later tax years.**

Area A – Identification (to be completed by claimant)					
Last name			First name and initials		
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		
Area B – Rebate calculation (to be completed by claimant)					
GST rebate for eligible expenses on which you paid GST					
Eligible expenses, other than CCA , on which you paid GST (from box A of Chart 1 on the back of this form, or enter the amount of union, professional, or similar dues or tradesperson's and/or apprentice mechanic tools eligible for the GST rebate)					1
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid GST (from box B of Chart 1 on the back of this form)			+		2
Total expenses eligible for the GST rebate (line 1 plus line 2)			6485 =		3
Multiply line 3 by 5/105					4
HST rebate for eligible expenses on which you paid HST					
Eligible expenses, other than CCA , on which you paid HST (from box C of Chart 2 on the back of this form, or enter the amount of union, professional, or similar dues or tradesperson's and/or apprentice mechanic tools eligible for the HST rebate)					5
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid HST (from box D of Chart 2 on the back of this form)			+		6
Total expenses eligible for the HST rebate (line 5 plus line 6)			6487 =		7
Multiply line 7 by 13/113					8
Rebate for property and services brought into a participating province (Nova Scotia, New Brunswick, or Newfoundland and Labrador). Do not include any expenses for which you paid HST. For more information, see Situation 5 in Guide RC4091.					
Eligible expenses, other than CCA , on which you paid the provincial part of HST separately					9
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the provincial part of HST separately			+		10
Total expenses eligible for the rebate (line 9 plus line 10)			6486 =		11
Multiply line 11 by 8/108					12
Employee and partner GST/HST rebate (add lines 4, 8, and 12). Enter the amount from line 13 on line 457 of your income tax return.					13
Area C – Declaration by claimant's employer or partnership – An authorized officer of your employer or partnership must complete this area, only if you are claiming a rebate for any expenses included on lines 4, 8, or 12 in Area 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, 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 <i>Income Tax Act</i> . 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
Area D – Certification (to be completed by claimant)					
I certify that the information in this document is, to the best of my knowledge, true, correct, and complete and that I am eligible for the employee and partner GST/HST rebate for the tax year stated above.			Signature		Year Month Day

Do not enter amounts in the black areas, as these expenses are not subject to GST/HST and, therefore, are not eligible for the rebate.

Chart 1 – Eligible expenses on which you paid GST				
Type of expenses		(1) Total expenses	(2) Non-eligible portion of expenses	(3) Eligible expenses (col. 1 minus col. 2)
Expenses other than CCA	Accounting and legal fees			
	Advertising and promotion			
	Food, beverages, and entertainment			
	Lodging			
	Parking			
	Supplies			
	Other expenses (please specify)			
	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			
	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 (column 3)			▶ =	(A)
Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft	▶		=	(B)

Chart 2 – Eligible expenses on which you paid HST				
Type of expenses		(1) Total expenses	(2) Non-eligible portion of expenses	(3) Eligible expenses (col. 1 minus col. 2)
Expenses other than CCA	Accounting and legal fees			
	Advertising and promotion			
	Food, beverages, and entertainment			
	Lodging			
	Parking			
	Supplies			
	Other expenses (please specify)			
	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			
	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 (column 3)			▶ =	(C)
Capital cost allowance (CCA) on motor vehicles, musical instruments, and aircraft	▶		=	(D)