

GENERAL INFORMATION AND INSTRUCTIONS

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

**CANADA CUSTOMS AND REVENUE AGENCY
TAX CENTRE
PO BOX 20004 STN A
SUDBURY ON P3A 6B4**

If you owe money, you can:

- mail your return and payment to the above address; or
- pay at your financial institution in Canada at no charge (a photocopy of this return will not be accepted by your financial institution).

Payments of \$50,000 or more must be made at your financial institution in Canada.

If you are claiming a refund, if this return requires attached documentation, or if you are using a photocopy of this form, the return will not be accepted by your financial institution.

A balance of less than \$2 will not be charged or refunded.

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

Copy 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. Make sure that your numbers are clearly printed in the boxes as illustrated below.

-	1	2	3	4	5	6	7	8	9	0	1
---	---	---	---	---	---	---	---	---	---	---	---

KEEP THIS TOP PART OF THE RETURN FOR YOUR RECORDS.

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

DO NOT staple, paper clip, tape or fold voucher or your cheque.

To make your payment directly to us, return the bottom portion with your cheque or money order made payable to the Receiver General to the address shown above.

To help us credit your payment, write your Business Number on the back of your cheque or money order.

If you make your payment 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.

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 the 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*.

For more information on adjustments, input tax credits, self-assessing, or completing this return, see the guide called *General Information for GST/HST Registrants* or contact your tax services office.

Line 111: Complete this line only when you are applying for a rebate using Form GST284, *GST/HST Personalized Rebate Application for Public Service Bodies*, or the non-personalized version (Form GST66), and you are including the form with this return.

Note: Do not include any other rebate application amounts (e.g., Form GST189, *General Application for Rebate of GST/HST*, Form GST190, *GST/HST New Housing Rebate Application*).

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 component of HST.

GST/HST returns and remittances can be filed electronically through products and services that have been tested by us. Contact your tax services office for more information.

.....
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

For office use only
