



**Registered Vendor
Retail Sales Tax Return**

Detach and return this portion with your payment.

Vendor		Permit No.
		08
This return covers the period:		Return Due Date
From	To	
Certification: To the best of my knowledge and belief the statements on both sides of this return are certified to be correct.		
Signature _____		Name (print) _____

Office Use Only

PC	FO	FC	CI	S

	Dollars	Cents
① Total Sales \$		00
② Tax Collectable on Sales		
③ Tax Payable for Own Use		
④ Current Penalty		
⑤ Compensation		
+ or -		
⑥ Adjustment (see reverse)		
⑦ Total Tax Due		

80 RF RS

96091428

3

⑆33332⑆239⑆0009555⑆96

This return covers the period:		Permit No.
From	To	

Payment may be made at your financial institution in Ontario free of charge or by mail in the enclosed envelope. Your cheque (or money order) must be in Canadian funds drawn on a Canadian financial institution, and payable to the Minister of Finance.

You must complete and file all returns even if you have no sales or tax to report.

RST
08

Vendor's Working Copy - Keep this portion for your records.

	Dollars	Cents
① Total Sales \$		00
② Tax Collectable on Sales		
③ Tax Payable for Own Use		
④ Current Penalty (10% of Line 2 and 5% of Line 3)		
⑤ Compensation (based on Line 2)		
+ or -		
⑥ Adjustment (see reverse)		
⑦ Total Tax Due		

For enquiries, contact the Ontario Tax Office at:

77 CITY CENTRE DRIVE, STE. 200, MISSISSAUGA ON, L5B 1M5
905-273-9490 1-800-265-9969

Completing the Return

Please do not alter any preprinted information.

Line ① - Total Sales

Enter the total of all taxable and non-taxable sales of goods and services made from Ontario locations and all sales made into Ontario from locations outside Ontario. If you did not make any sales, either taxable or non-taxable, write 0 on this line. **Note that you must still file the return.**

Line ② - Tax Collectable on Sales

Enter the total retail sales tax you have charged your customers. If no tax is due, write in 0 and return the form by mail or deliver to your local Tax Office.

Line ③ - Tax Payable for own use

Enter the amount payable on taxable items used in your business, including:

- goods from your exempt inventory
- goods manufactured by you
- goods brought into Ontario (see Sales Tax Guide 202)
- goods purchased tax-exempt in error.

Line ④ - Current Penalty

If you are filing the return after the due date, add 10% of Line 2 and 5% of Line 3.

Line ⑤ - Compensation

Compensation is calculated on the amount shown on Line 2, Tax Collectable on Sales, but not on that shown on Line 3. If the tax on sales shown on Line 2 is:

- \$20.00 or less, deduct the whole amount
- \$20.01 to \$400, deduct \$20.00
- \$400 or more, deduct 5% of the amount on Line 2

You may deduct no more than \$1,500 compensation per legal entity for a 12-month period from April 1 to March 31. For previous years' compensation not taken, contact your local Tax Office.

Line ⑥ - Adjustment

Use this line to pay tax assessments, to deduct Ministry approved credits, or to make any other authorized adjustment. Explain your adjustments in the appropriate section on the back of the return. (See reverse)

Line ⑦ - Total Tax Due

This is the amount that should appear on your cheque or money order.

Please ensure that an authorized person signs the certification area.