



**Part 1**

**Protected B** when completed  
Administered by the Canada Revenue Agency.

Business Number	Name		
Reporting period	Due date	<b>Working copy (for your records)</b> <b>Disponible en français</b>	
From:	to:		

► Copy your Business Number, the reporting period, and the amounts from the **highlighted** line numbers in **Part 1** of this return to the corresponding boxes in **Part 2**. Keep **Part 1** for your records.

Privacy Act, personal information bank number CRA PPU 047

Enter your total <b>sales and other revenue</b> . Do not include provincial sales tax, GST or HST. If you are using the Quick Method of accounting, include the GST or HST.	<b>101</b>	00
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**Net tax calculation**

Enter the total of all <b>GST and HST amounts that you collected or that became collectible</b> by you in the reporting period.	<b>103</b>	
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Enter the total amount of <b>adjustments</b> to be added to the net tax for the reporting period (for example, the GST/HST obtained from the recovery of a bad debt).	<b>104</b>	
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Total GST/HST and adjustments for period (add lines 103 and 104) →

<b>105</b>	
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Enter the GST/HST you paid or that is payable by you on qualifying expenses ( <b>input tax credits – ITCs</b> ) for the current period and any eligible unclaimed ITCs from a previous period.	<b>106</b>	
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Enter the total amount of <b>adjustments</b> to be deducted when determining the net tax for the reporting period (for example, the GST/HST included in a bad debt).	<b>107</b>	
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Total ITCs and adjustments (add lines 106 and 107) →

<b>108</b>	
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**Net tax** (subtract line 108 from line 105). If the result is negative, enter a minus sign in the separate box next to the line number.

	<b>109</b>
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**Other credits if applicable**

**Do not complete line 111 until you have read the instructions on the back of this return.**

Enter any <b>instalment and other annual filer payments</b> you made for the reporting period. If the due date of your return is June 15, see the instructions on the back of this return.	<b>110</b>	
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Enter the total amount of the GST/HST <b>rebates</b> , only if the rebate form indicates that you can claim the amount on this line. <b>File the rebate application with this return.</b> If you file the return electronically and do not file the rebate application electronically, send the rebate application to us by mail.	<b>111</b>	
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Total other credits (add lines 110 and 111) →

<b>112</b>	
<b>113 A</b>	

**Balance** (subtract line 112 from line 109). If the result is negative, enter a minus sign in the separate box next to the line number.

**Other credits if applicable**

**Do not complete line 205 or line 405 until you have read the instructions on the back of this return.**

Enter the total amount of the <b>GST/HST due on the acquisition of taxable real property</b> .	<b>205</b>	
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Enter the total amount of <b>other GST/HST to be self-assessed</b> .	<b>405</b>	
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Total other debits (add lines 205 and 405) →

<b>113 B</b>	
<b>113 C</b>	

**Balance** (add lines 113 A and 113 B). If the result is negative, enter a minus sign in the separate box next to the line number.

**Line 114 and line 115:** If the result entered on line 113 C is a negative amount, enter the amount of the refund you are claiming on line 114. If the result entered on line 113 C is a positive amount, enter the amount of your payment on line 115.

▼ Detach and return lower portion (Part 2). ▼

<b>REFUND CLAIMED</b>
<b>114</b>

<b>Amount owing</b>
<b>115</b>

GST62-5 E (15)

**Part 2**

**YOU MUST COMPLETE THIS AREA AND THE REVERSE AREA**

**Reporting period**

GST62-5 E (15)

<b>Business Number</b>	From:	Year	Month	Day	to:	Year	Month	Day	<b>20</b>	<b>5</b>
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Sales and other revenue	<b>101</b>	00
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Total GST/HST and adjustments for this period	<b>105</b>	
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Instalments and other annual filer payments	<b>110</b>	
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Total ITCs and adjustments	<b>108</b>	
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Rebates	<b>111</b>	
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Net tax	<b>109</b>	
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GST/HST due on acquisition of taxable real property	<b>205</b>	
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Refund claimed	<b>114</b>	
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Other GST/HST to be self-assessed	<b>405</b>	
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Payment enclosed	<b>115</b>	
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**COMPLETE THE IDENTIFICATION SECTION ON THE BACK OF THIS RETURN BEFORE YOU SEND IT TO US.**

I certify that the information given on this return and in any attached documents is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the registrant, or that I am authorized to sign on behalf of the registrant. It is a serious offence to make a false return.

Authorized signature

Date



## General Information and Instructions

If you are registered for the GST/HST, you can file your return in minutes using our GST/HST NETFILE or GST/HST TELEFILE service or mail your return to the address below. If you are **not** registered for the GST/HST, you have to send your GST/HST return to the address below.

CANADA REVENUE AGENCY  
SUDBURY TAX SERVICES OFFICE  
PO BOX 20004 STN A  
SUDBURY ON P3A 6B4

### Do you have to file your GST/HST return electronically?

You may have to file your return electronically. Registrants that are required to file electronically may be subject to penalties if they file paper returns. For more information, go to [www.cra.gc.ca/gsthst-filing](http://www.cra.gc.ca/gsthst-filing).

You can file your return electronically using GST/HST NETFILE, GST/HST TELEFILE, Electronic Data Interchange, or GST/HST Internet file transfer.

GST/HST NETFILE or GST/HST TELEFILE services require the four-digit access code on page 1 of your return.

For GST/HST NETFILE, go to [www.cra.gc.ca/gsthst-netfile](http://www.cra.gc.ca/gsthst-netfile).

For GST/HST TELEFILE, call **1-800-959-2038** (some restrictions apply).

If you, or your representative, have registered for My Business Account or Represent a Client, you can access GST/HST NETFILE by going to [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) or [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

Generally, these services are available seven days a week, from 7:00 a.m. to 11:30 p.m., local time.

For more information about all your electronic filing options, go to [www.cra.gc.ca/gsthst-filing](http://www.cra.gc.ca/gsthst-filing).

### Completing your GST/HST return

Verify the pre-printed information on page 1 to make sure it is complete and accurate. You can use our online services to change your mailing address, name, and telephone number of the contact person in your organization. For other changes, call **1-800-959-5525**. **Do not make any changes to the pre-printed information on the paper return.**

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 Guide RC4058, *Quick Method of Accounting for GST/HST*.

If you are a **charity**, see Guide RC4082, *GST/HST Information for Charities*, for information on completing your net tax calculation.

If you are a selected listed financial institution, see Guide RC4050, *GST/HST Information for Selected Listed Financial Institutions*.

**Only** complete the lines of the return that apply to you. You must enter all amounts in Canadian dollars.

For information on adjustments, input tax credits, self-assessing, or completing this return, see Guide RC4022, *General Information for GST/HST Registrants*, or call **1-800-959-5525**.

**Line 111:** Some rebates can reduce or offset your amount owing. Those rebate forms contain a question asking you if you want to claim the rebate amount on **line 111** of your GST/HST return. Tick **yes** on the rebate form(s) if you are claiming the rebate(s) on **line 111** of your GST/HST return.

You must file the rebate application(s) with your return. If you file the return electronically and do not file the rebate application electronically, send the rebate application to us by mail.

**Line 205:** Complete this line **only** if you are a GST/HST registrant who purchased taxable real property for use or supply primarily (more than 50%) in your commercial activities and the supplier was not required to collect the tax and was not deemed to have collected the tax. For example, you may be required to self-assess tax on this line if you purchased taxable real property in Canada from a non-resident. If you qualify for an input tax credit on the purchase, include this amount on **line 106** (line 108 if you are filing electronically).

**Line 405:** Complete this line **only** if you are a GST/HST registrant who has to self-assess the GST/HST on an imported taxable supply or who has to self-assess the provincial part of the HST. If you are a financial institution, you may also have to self-assess the GST/HST under special import rules.

### Keep Part 1 of the return for your records

If you are filing a paper return, 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. **Part 1** is your working copy.

**Part 1** and any other information you use to prepare your return may be audited and must be kept in case we ask to see them.

### Annual filer with a June 15 due date

If you are an individual with business income for income tax purposes and have a December 31 fiscal year-end, the due date of your return is June 15. However, any GST/HST you owe is due by April 30. This payment should be reported on line 110 of your return.

### Do you owe money?

If you have a balance owing, you can make your payment in many different ways:

- pay online by using your financial institution's online banking or telephone banking services;
- pay online by using CRA's My Payment service at [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment);
- pay by setting up a pre-authorized debit agreement using My Business Account at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount); or
- pay in person at your financial institution in Canada with the remittance voucher.

For information on all payment methods, go to [www.cra.gc.ca/payments](http://www.cra.gc.ca/payments). If you remit your payment late, any balance due may be subject to penalties and interest at the prescribed rate.

To make your payment at your financial institution, give Form RC158, *NETFILE/TELEFILE Remittance Voucher*, to the teller with your payment. The teller will keep the bottom portion of the remittance voucher with your payment and will return the top portion of the remittance voucher as your receipt.

Your financial institution will not accept your return and you will have to mail it to us if:

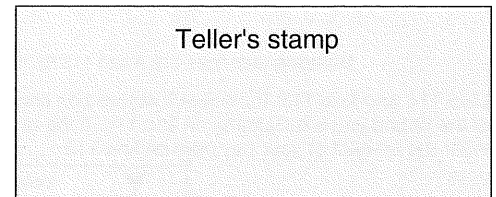
- you are claiming a refund; or
- you are using a photocopy of this form.

If your payment is \$50,000 or more, you **must** make it at your financial institution in Canada. If you are paying at a financial institution and your return requires attached documentation, you will have to send this additional information to us separately.

We will not charge or refund a balance of \$2 or less.

### Direct deposit

Want money in your pocket faster? Sign up for direct deposit! Did you know that the Government of Canada is switching to direct deposit for payments that it issues? Direct deposit is a faster, more convenient, reliable, and secure way to get all amounts deposited into one account or to have refunds and rebates from different programs deposited into different accounts. For more information, go to [www.cra.gc.ca/directdeposit](http://www.cra.gc.ca/directdeposit).



We will charge a fee for any dishonoured payment.

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

**DO NOT** mail cash.

## Identification

### You have to complete this section

Name	
Trading name (if different from above)	
Mailing address (Apt No – Street No, Street name, PO Box, RR)	
City	
Province or territory	Postal code
Contact name	Telephone number — —

