

Protected B when completed
Administered by the Canada Revenue Agency.

| | | | |
|---------------------------------------|----------------|------|--|
| Business Number | | Name | |
| Reporting period | Due date | | |
| From Year Month Day to Year Month Day | Year Month Day | | |

Part 1 Working copy (for your records) 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 241

| | | |
|--|------------|----|
| Enter your total sales and other revenue. Do not include GST, HST, QST, or other provincial sales taxes. | 101 | 00 |
|--|------------|----|

Net tax calculation **GST/HST**

| | | |
|---|------------|--|
| Enter the total of all GST/HST amounts and QST amounts collected or that became collectible by you in the reporting period. | 103 | |
|---|------------|--|

| | | |
|--|------------|--|
| Enter the total amount of adjustments for GST/HST purposes and adjustments for QST purposes to be added to the net tax for the reporting period. | 104 | |
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| | | |
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| Total GST/HST and adjustments. Add lines 103 and 104. Total QST and adjustments. Add lines 203 and 204. | 105 | |
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| | | |
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| Enter your input tax credits (ITCs) and input tax refunds (ITRs) for the current period and any eligible unclaimed ITCs and ITRs from a previous period. | 106 | |
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| Enter the total amount of adjustments for GST/HST purposes and adjustments for QST purposes to be deducted when determining the net tax for the reporting period. | 107 | |
|---|------------|--|

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|--|------------|--|
| Total ITCs and adjustments. Add lines 106 and 107. Total ITRs and adjustments. Add lines 206 and 207. | 108 | |
|--|------------|--|

Net GST/HST: Subtract line 108 from line 105.

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|---|------------|--|
| Net QST: Subtract line 208 from line 205. | 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 111 or 211 below until you have read the instructions on the back of this return.)

| | | |
|--|------------|--|
| Enter the total amount of the GST/HST rebates and the QST rebates, only if the rebate form indicates that you can claim the amount on this line. File the rebate application with this return. | 111 | |
|--|------------|--|

| | | |
|---|-------------|--|
| GST/HST balance: Subtract line 111 from line 109. | 113A | |
|---|-------------|--|

If the result is negative, enter a minus sign in the separate box next to the line number.

Other debits if applicable (Do not complete line 205, 305, or 405 below until you have read the instructions on the back of this return.)

| | | |
|--|------------|--|
| Enter the total amount of the GST/HST due on acquisition of taxable real property and the QST due on acquisition of taxable real property and/or immovables. | 205 | |
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| Enter the total amount of other GST/HST to be self-assessed. For the QST, see line 203. | 405 | |
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| GST/HST balance: Add lines 113A, 205, and 405. | 113B | |
|--|-------------|--|

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 on line 113B is a negative amount, enter the amount of the refund you are claiming on line 114. If the result on line 113B is a positive amount, enter the amount owing on line 115.

Line 214 and line 215: If the result on line 213B is a negative amount, enter the amount of the refund you are claiming on line 214. If the result on line 213B is a positive amount, enter the amount owing on line 215.

Do not attach receipts or invoices to Part 2.
RC7262 E (16)

Detach and return lower portion (Part 2).

Part 2 GST/HST and QST Return for SLFIs (non-personalized) Protected B when completed

You must complete this section and the reverse section RC7262 E (16)

| | | | |
|-----------------|------|------------------|----------------|
| Business number | From | Reporting period | to |
| | | Year Month Day | Year Month Day |

| | | |
|--------------------------------------|-----------------------------|---------------------------|
| 101 - Sales and other revenue | Total refund claimed | Total amount owing |
| 00 | | |

| | | | | | |
|----------------|--|---|--------------------------|------------------------------|--|
| GST/HST | 105 - Total GST/HST and adjustments for this period | 108 - Total ITCs and adjustments | 109 - Net GST/HST | 111 - GST/HST rebates | 205 - GST/HST due on acquisition of taxable real property |
| | | | | | |

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|--|-------------------------------------|-----------------------------------|
| 405 - Other GST/HST to be self-assessed | 114 - GST/HST refund claimed | 115 - GST/HST amount owing |
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|------------|--|---|----------------------|--------------------------|--|
| QST | 205 - Total QST and adjustments for this period | 208 - Total ITRs and adjustments | 209 - Net QST | 211 - QST rebates | 305 - QST due on acquisition of taxable real property and/or immovables |
| | | | | | |

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|---------------------------------|-------------------------------|
| 214 - QST refund claimed | 215 - QST amount owing |
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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 authorized to sign on behalf of the listed financial institution. It is a serious offence to make a false return.

Complete the identification section on the back of this return before you send it to us. Authorized signature _____ Date _____

General information

This form is a combined return that is generally used by selected listed financial institutions (SLFIs) for GST/HST and/or QST purposes that are non-registrants that have QST reporting requirements and may also have GST/HST reporting requirements. In addition, SLFIs for GST/HST and/or QST purposes that are registrants for GST/HST and QST purposes and have monthly or quarterly reporting requirements may use this form, but would generally use Form RC7200. For the definition of SLFI for GST/HST purposes and SLFI for QST purposes, go to www.cra.gc.ca/slfi.

Note

Do not use this form if you are an SLFI for GST/HST purposes only that does **not** have QST reporting requirements. Instead, use Form GST62, *Goods and Services Tax/ Harmonized Sales Tax (GST/HST) Return (non-personalized)*.

Online services

Our online services make it faster and easier to handle your company's tax matters. You, your employee, or your representative can file, pay, and access detailed information about your tax accounts – all online, all at your fingertips. For more information, go to www.cra.gc.ca/businessonline.

You or an authorized representative can do many things online, including:

- file or adjust a GST/HST return without an access code;
- authorize the CRA to send an email to let you know that you can view a notice of assessment, instead of getting a printed copy in the mail; and
- transfer payments and right away view updated balances.

To access these online services, go to:

- www.cra.gc.ca/representatives, if you are an authorized representative (including employees); or
- www.cra.gc.ca/mybusinessaccount, if you are a business owner.

Completing your return

Only complete the lines of the return that apply to you. You must enter all amounts in Canadian dollars. A signature is needed if you are filing a paper return.

Copy your Business Number, the reporting period, and 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. Note that there are two lines numbered 205; one applies to the GST/HST and the other to the QST. Make sure you copy the proper amounts to the corresponding boxes in **Part 2**.

Keep Part 1 of the return for your records

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.

Generally, you have to file a return for every reporting period, even if the return reports a zero balance. As an SLFI, you also have to file a final return (RC7294) within six months of your fiscal year end. If you are an SLFI for QST purposes, but **not** for GST/HST purposes, you are only required to file a final return (RC7294) for QST purposes.

Line 101 - Enter on **line 101** the total amount of revenue from supplies of property or services, including zero-rated supplies and other revenue, from your records or your financial statements or equivalent. Do not include the GST, HST, QST, other provincial sales taxes, or any amounts you reported on a previous return. Round off the amount to the nearest dollar.

GST/HST

Line 111 - Certain GST/HST rebate application forms ask you if you want to claim the rebate on **line 111** of your GST/HST return. If you are entitled to such a rebate, you can use the amount of that rebate to reduce or offset an amount owing on this return. Tick **yes** on the rebate form(s) if you are claiming the rebate(s) on **line 111** of your 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, claim 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 5% GST and/or the federal part of HST on imports under section 218 or 218.01 of the *Excise Tax Act* plus the provincial part of the HST for certain prescribed amounts of tax for the reporting period.

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. Ensure that the address below appears in the window of the envelope provided.

Identification

You have to complete this section

| | |
|---|------------------|
| Full legal 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 |

QST

Line 203 - Enter the total of the QST amounts collected or that became collectible by you in the reporting period. Also, if you are a QST registrant enter the total QST payable on any taxable property and services brought into Quebec on which QST has to be paid.

Do not take into account the QST that applies to your acquisition of taxable real property and immovables, which you have to report separately on **line 305**.

Line 211 - You can offset the amount of net QST payable using certain QST rebates to which you are entitled. The various rebate application forms contain a section where you can elect to carry the amount of the rebate directly to **line 211** of this return. Doing so will reduce the amount of net QST payable.

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 305 - Determine the taxable value of the real property and immovables you acquired for use or supply primarily in the course of your commercial activities. Calculate the QST you are required to report and pay. Enter the result on line 305.

Filing deadline for returns

Your return must be received within one month after the last day of your reporting period.

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;
- Pay by setting up a pre-authorized debit agreement using My Business Account at 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. 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 return the top portion of the remittance voucher to you 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 you have to attach documents to your return, you will have to send this additional information to us separately.

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

Where do you send your return?

If you are mailing your return along with your payment, or if you are making your payment through your financial institution and you have to mail additional documents to us, send them to the following address:

CANADA REVENUE AGENCY
275 POPE ROAD SUITE 103
SUMMERSIDE PE C1N 6A2
CANADA

What if you need help?

For more information on completing this return, see Guide RC4050, *GST/HST Information for Selected Listed Financial Institutions* and Guide RC4022, *General Information for GST/HST Registrants*.

Teller's stamp

Teller's stamp

Do not use this area