

Protected B when completed
Administered by the Canada Revenue Agency.

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

► 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 sales and other revenue . Do not include provincial sales tax, GST or HST. If you are using the Quick Method of accounting, include the GST or HST.	101	_____
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Net tax calculation

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

Total GST/HST and adjustments for period (add lines 103 and 104) →

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

Total ITCs and adjustments (add lines 106 and 107) →

108	_____
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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.

109	_____
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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 instalment and other annual filer payments 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.	110	_____
Enter the total amount of the GST/HST rebates , only if the rebate form indicates that you can claim the amount on this line. File the rebate application with this return. If you file the return electronically and do not file the rebate application electronically, send the rebate application to us by mail.	111	_____

Total other credits (add lines 110 and 111) →

112	_____
113 A	_____

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 GST/HST due on the acquisition of taxable real property .	205	_____
Enter the total amount of other GST/HST to be self-assessed .	405	_____

Total other debits (add lines 205 and 405) →

113 B	_____
113 C	_____

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). ▼

114	REFUND CLAIMED
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115	Amount owing
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GST62-5 E (15)

YOU MUST COMPLETE THIS AREA AND THE REVERSE AREA

GST62-5 E (15)

Business Number	_____	From:	Year: _____ Month: _____ Day: _____	to:	Year: _____ Month: _____ Day: _____	20	5
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Sales and other revenue	101	_____	00	Total GST/HST and adjustments for this period	105	_____
Instalments and other annual filer payments	110	_____		Total ITCs and adjustments	108	_____
Rebates	111	_____		Net tax	109	_____
GST/HST due on acquisition of taxable real property	205	_____		Refund claimed	114	_____
Other GST/HST to be self-assessed	405	_____		Payment enclosed	115	_____

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

