



**Part E – Certification**

I certify that the information given on this form and in any documents attached is, to the best of my knowledge, true, correct, and complete in every way. The amount on line 409 on this form or any part of it has not previously been claimed; books, records, and invoices are available for inspection; and I am authorized to sign for the organization.

Print name	Title		
Signature	Telephone number	Year	Month Day

Privacy Act, personal information bank number CRA PPU 091

**General information****Line 306 – Qualifying non-profit organizations**

If you are a qualifying non-profit organization, you must send us a completed Form GST523-1, *Non-Profit Organizations – Government Funding*, each year. Do **not** send us your annual reports or financial statements.

**Lines 310, 311, and 312**

A rebate of 83% of GST and the **federal** part of HST is available for expenses incurred by eligible charities, public institutions, and qualifying non-profit organizations to the extent that they are also a facility operator or an external supplier. Hospital authorities are eligible for the rebate if their expenses are incurred in activities engaged in by the person in the course of operating a qualifying facility for use in making facility supplies, or of making facility supplies, ancillary supplies, or home medical supplies.

**Definition**

**Non-selected public service body activities** – are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
  - fulfilling responsibilities as a local authority;
  - operating a public hospital, an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
  - making facility supplies, ancillary supplies or home medical supplies or operating a qualifying facility for use in making facility supplies.

**What is your application claim period?**

If you are a **GST/HST registrant**, your claim period is your reporting period.

**Note**

If you want to use the rebate from a claim period to reduce an amount payable on your GST/HST return, complete Part C in addition to the other parts.

If you are a **non-registrant**, you can file an application for the period covering the first six months of your fiscal year and another application for the period covering the last six months of your fiscal year. Each of those periods is one of your claim periods.

**How do you file this application electronically?**

**GST/HST registrants** – You can file this application electronically with your GST/HST return using:

- GST/HST NETFILE at [www.cra.gc.ca/gsthst-netfile](http://www.cra.gc.ca/gsthst-netfile);
- "File a return" at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) if you are a business owner; or
- "File a return" at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives) if you are a representative (including employees).

**Non-registrants** – You can file your rebate electronically by using "File a rebate"

- [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) if you are a business owner; or
- [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives) if you are a representative (including employees).

If you are filing this rebate application electronically, you must also file any associated provincial rebate application electronically.

**Where to send this form if you choose to file your application by paper?**

If you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send this completed form to:

**Canada Revenue Agency  
Sudbury Tax Centre  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1**

If you are resident anywhere else in Canada, send this completed form to:

**Canada Revenue Agency  
Summerside Tax Centre  
275 Pope Road, Suite 103  
Summerside PE C1N 6A2**

**For more information**

For more information, go to [www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst), see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, or call 1-800-959-5525.