

Protected B when completed

Financial Institution GST/HST and QST Annual Information Return

This return is to be completed by any reporting institution under the *Excise Tax Act* (ETA) and the *Act respecting the Québec sales tax* (AQST). A return must be filed for each fiscal year of the institution within six months after the end of the fiscal year.

If you attach this form to your GST/HST and QST return, send it to the address on the return. If you mail it separately, send it to Revenu Québec at one of the following addresses:

- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4
- 3800, rue de Marly, Québec (Québec) G1X 4A5

Guide RC4419, *Financial Institution GST/HST Annual Information Return*, provides definitions, information on penalties and line-by-line instructions on how to complete this return. You can consult it online at canada.ca/taxes.

Do not use this form if the reporting institution is a selected listed financial institution for GST/HST or QST purposes. Instead, use form RC7291, *GST/HST and QST Annual Information Return for Selected Listed Financial Institutions*. You can get it and the definition of "selected listed financial institution" at canada.ca/taxes.

You can enter estimated amounts on certain lines if actual amounts are not reasonably ascertainable.

1 Information on the financial institution

GST/HST account number **R T** Québec enterprise number (NEQ) Identification number File **T Q**

Name of financial institution			
Mailing address			
City, town or municipality		Province	Postal code
Contact person	Title	Area code Telephone	Extension

Fiscal year: from

Y	Y	Y	Y	M	M	D	D
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 to

Y	Y	Y	Y	M	M	D	D
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Type of financial institution

Check one of the boxes to indicate the type of financial institution.

<input type="checkbox"/> <i>De minimis</i> financial institution	Check this box if the institution is a financial institution within the meaning of paragraph 149(1)(b) or (c) of the ETA or section 1 of the AQST.
<input type="checkbox"/> Listed financial institution	Check this box if the institution is a financial institution within the meaning of paragraph 149(1)(a) of the ETA or section 1 of the AQST, but is not a selected listed financial institution.

Indicate the type of business (for example, a bank, an insurer or a credit union).

Describe the business's main activities. Provide sufficient details to allow an exact industry classification, for example, according to the North American Industry Classification System.



2 Supplies and other revenue

You must enter an amount on each line. Enter 0 if there is no amount to report.

If the amount you enter is not reasonably ascertainable, check the box that precedes the line number to indicate that the amount is an estimated amount.

Tax collected or collectible

Total amount of tax collected or collectible during the fiscal year. This amount must correspond to the total of the amounts entered on line 103 and line 203 of form FP-500-V, *Detailed Calculations*, for the fiscal year.

GST/HST

QST

0500		
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Supplies of financial services

Total amount of exempt supplies of financial services made during the fiscal year, including supplies that are deemed to be supplies of financial services where an election under section 150 of the ETA and section 297.0.2.1 of the AQST is in effect

<input type="checkbox"/> 0600		
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<input type="checkbox"/>		
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Total amount of zero-rated supplies of financial services made during the fiscal year

<input type="checkbox"/> 0610		
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<input type="checkbox"/>		
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Add lines 0600 and 0610.

Supplies of financial services

0620		
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Supplies other than supplies of financial services

Enter the total amounts of supplies other than supplies of financial services made during the fiscal year. Do not include GST, HST, QST or any other provincial sales tax.

Amount of zero-rated supplies

<input type="checkbox"/> 0700		
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<input type="checkbox"/>		
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Amount of exempt supplies

<input type="checkbox"/> 0710		
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<input type="checkbox"/>		
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Amount of taxable supplies (other than zero-rated supplies) subject to GST and QST

<input type="checkbox"/> 0720		
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<input type="checkbox"/>		
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Amount of taxable supplies (other than zero-rated supplies) subject to HST

<input type="checkbox"/> 0730		
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<input type="checkbox"/>		
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Total amount of taxable supplies (other than zero-rated supplies) subject to GST/HST and QST. For each column, add lines 0720 and 0730.

0740		
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Amount of other supplies (including supplies made outside Canada or Québec, as applicable)

<input type="checkbox"/> 0750		
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<input type="checkbox"/>		
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For each column, add lines 0700, 0710, 0740 and 0750.

Supplies other than supplies of financial services

0760		
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Other revenue

Total amount of other revenue (including other revenue from sources outside Canada or Québec, as applicable). This amount includes revenue from other sources, such as grants, subsidies or damage payments, that is not consideration for a supply. Also include the amount of natural resource royalties received that are deemed not to be consideration for a supply. Specify the nature of this income (grants, subsidies, etc.):

<input type="checkbox"/> 0800		
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<input type="checkbox"/>		
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For each column, add lines 0620, 0760 and 0800.

Supplies and other revenue

0900		
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3 Purchases and other expenditures

You must enter an amount on each line. Enter 0 if there is no amount to report.

If the amount you enter is not reasonably ascertainable, check the box that precedes the line number to indicate that the amount is an estimated amount.

GST, federal part of HST and QST paid or payable

Total amount of GST and the federal part of HST and QST that became payable, or was paid without becoming payable, during the fiscal year

	GST/HST		QST	
<input type="checkbox"/> 1500				

Purchases of financial services

Total amount of purchases of financial services made during the fiscal year. Include exempt and zero-rated financial services, including purchases of supplies that are deemed to be financial services where an election under section 150 of the ETA and section 297.0.2.1 of the AQST is in effect.

<input type="checkbox"/> 1600				
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Purchases other than purchases of financial services

Enter the total amounts of purchases other than purchases of financial services made during the fiscal year. Do not include GST, HST, QST or any other provincial sales tax.

Amount of taxable purchases (other than zero-rated purchases) subject to GST and QST	<input type="checkbox"/> 1700			<input type="checkbox"/>		
Amount of taxable purchases (other than zero-rated purchases) subject to HST	<input type="checkbox"/> 1710					
For each column, add lines 1700 and 1710. Total taxable purchases (other than zero-rated purchases) subject to GST/HST and QST		1720				
Amount of other purchases, including purchases made outside Canada or Québec, as applicable, and exempt, zero-rated and non-taxable purchases	<input type="checkbox"/> 1730			<input type="checkbox"/>		
For each column, add lines 1720 and 1730. Purchases other than purchases of financial services		1740				

Other expenditures

Total amount of other expenditures (including expenditures made outside Canada or Québec, as applicable). This amount can include expenditures that were incurred during the fiscal year and that are not consideration for a supply, such as amounts paid as wages, grants, subsidies or damage payments. Also include the amount of natural resource royalties paid that are deemed not to be consideration for a supply. Specify the nature of these expenditures (wages, grants, etc.):

<input type="checkbox"/> 1800				<input type="checkbox"/>		
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For each column, add lines 1600, 1740 and 1800.

Purchases and other expenditures

<input type="checkbox"/> 1900					
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4 Imports and supplies brought into Québec

You must enter an amount on each line. Enter 0 if there is no amount to report.

If the amount you enter is not reasonably ascertainable, check the box that precedes the line number to indicate that the amount is an estimated amount.

Tax on imports and supplies brought into Québec

Enter the following:

- the total amount of GST and of the provincial part of the HST payable on imports, as well as the total amount of the QST payable on supplies brought into Québec, or paid without becoming payable; or
- the total amount of GST, of the provincial part of the HST and of the QST to be self-assessed during the fiscal year.

In Part 4, the GST includes the federal part of the HST.

	GST/HST			QST	
Amount of GST on goods imported into Canada under section 212 of the ETA and amount of QST on tangible personal property brought into Québec under section 17 of the AQST	2400				
Amount of GST on taxable supplies imported into Canada under section 218 of the ETA and amount of the QST on taxable supplies brought into Québec under section 18 of the AQST	2410				
Amount of GST on qualifying part under paragraph 218.01(b) of the ETA and amount of QST on the consideration determined under section 26.4 of the AQST	2420				
Amount of the provincial part of HST on certain imported goods under section 212.1 of the ETA	2430				
Amount of the provincial part of HST on certain imported goods under section 220.07 of the ETA	2440				
Amount of the provincial part of HST on imported taxable supplies under subsection 218.1(1) of the ETA	2450				
Amount of the provincial part of HST on qualifying consideration under paragraph 218.1(1.2)(b) of the ETA	2460				
Other amount of the provincial part of HST to be self-assessed	2470				
Amount of GST on all internal charges under paragraph 218.01(a) of the ETA and amount of QST on all internal charges under section 26.3 of the AQST	2480				
Amount of GST on all external charges under paragraph 218.01(a) of the ETA and amount of QST on all external charges under section 26.3 of the AQST	2481				
Amount of the provincial part of HST on all internal charges under paragraph 218.1(1.2)(a) of the ETA	2482				
Amount of the provincial part of HST on all external charges under paragraph 218.1(1.2)(a) of the ETA	2483				

Value of imports (for GST/HST purposes)

In the table, enter the total value of property and services imported into Canada during the fiscal year that came from the head office of the reporting institution, its branches, related persons or third parties. Include the value of imports subject to tax under sections 212, 212.1, 218, and 220.07 of the ETA. Do not include GST, HST, QST or any other provincial tax. Also include the amounts that a reporting institution that is a qualifying taxpayer must self-assess under section 218.01 of the ETA with regard to the GST amounts entered on lines 2420, 2480 or 2481, if applicable.

	Source of imports						Total		
	Head office or branches		Related persons		Third parties				
Financial services <input type="checkbox"/>	2500		2510		2520		2530		
Taxable goods <input type="checkbox"/>	2600		2610		2620		2630		
Taxable supplies other than supplies of goods <input type="checkbox"/>	2700		2710		2720		2730		
Other inputs <input type="checkbox"/>	2800		2810		2820		2830		
Element A of qualifying consideration formula	2841		2842		2843		2844		
Element B of qualifying consideration formula	2845		2846		2847		2848		
Qualifying consideration (A minus B)	2849		2850		2851		2852		
Internal charges	2853		2854		2855		2856		
External charges <input type="checkbox"/>	2857		2858		2859		2860		
Total (excluding amounts in the shaded area, that is, boxes 2841 to 2848)	2900		2910		2920		2930		



Value of supplies brought into Québec (for QST purposes)

In the table, enter the total value of property and services brought into Québec during the fiscal year that came from the head office of the reporting institution, its branches, related persons or third parties. Include the value of supplies subject to QST under sections 17 and 18 of the AQST. Do not include GST, HST, QST or any other provincial sales tax.

	Source of the supplies brought into Québec						Total		
	Head office or branches		Related persons		Third parties				
Financial services <input type="checkbox"/>	2500q		2510q		2520q		2530q		
Taxable goods <input type="checkbox"/>	2600q		2610q		2620q		2630q		
Taxable supplies other than supplies of goods <input type="checkbox"/>	2700q		2710q		2720q		2730q		
Other inputs <input type="checkbox"/>	2800q		2810q		2820q		2830q		
Total	2900q		2910q		2920q		2930q		

5 Exported supplies

In each table, enter the total value of zero-rated exports of property and services made during the fiscal year that were destined for the head office of the reporting institution, its branches, related persons or third parties.

You must enter an amount on each line. Enter 0 if there is no amount to report.

If the amount you enter is not reasonably ascertainable, check the box that precedes the line number to indicate that the amount is an estimated amount.

Value of exports from Canada (for GST/HST and QST purposes)

	Destination of exports						Total		
	Head office or branches		Related persons		Third parties				
Financial services <input type="checkbox"/>	3500		3510		3520		3530		
Tangible personal property <input type="checkbox"/>	3600		3610		3620		3630		
Intangible personal property and services (other than financial services) <input type="checkbox"/>	3700		3710		3720		3730		
Total	3800		3810		3820		3830		

Value of property and services provided outside Québec but within Canada (for QST purposes)

	Destination of exports						Total		
	Head office or branches		Related persons		Third parties				
Tangible personal property <input type="checkbox"/>	3600q		3610q		3620q		3630q		
Intangible personal property and services (other than financial services) <input type="checkbox"/>	3700q		3710q		3720q		3730q		
Total	3800q		3810q		3820q		3830q		



6 Input tax credits (ITCs) and input tax refunds (ITRs) claimed

Enter on line 4500 the total amount of ITCs and ITRs claimed in the fiscal year for the GST/HST and QST payable, or paid without becoming payable, during the fiscal year. Enter on line 4600 the total amount of ITCs and ITRs claimed in the fiscal year for the GST/HST and QST payable, or paid without becoming payable, during a previous fiscal year. For both lines, do not include the recaptured input tax credits (RITCs) for Ontario, British Columbia and Prince Edward Island or any adjustments made to ITCs and ITRs (amounts you have included on line 107 and line 207 of form FP-500-V, *Detailed Calculations*, for the fiscal year).

You must enter an amount on each line. Enter 0 if there is no amount to report.

ITCs and ITRs claimed for the fiscal year indicated in Part 1

ITCs and ITRs for a previous fiscal year that the reporting institution claimed in the fiscal year indicated in Part 1

Add lines 4500 and 4600. This amount must correspond to the total of the amounts entered on line 106 and line 206 of form FP-500-V, *Detailed Calculations*, for the fiscal year.

ITCs and ITRs claimed

GST/HST

QST

4500		
4600		
4700		

Note: You must complete Part 8 if you report an amount on line 4700.

7 Tax adjustments

Amounts of adjustments added to net tax

Enter the total amounts of adjustments added to the net tax for the fiscal year.

You must enter an amount on each line. Enter 0 if there is no amount to report.

GST/HST part and QST part of credit notes received or debit notes issued, including adjustments for tax paid in error, price adjustments and patronage dividends

GST/HST part and QST part of bad debts recovered

Adjustment of ITCs and ITRs on leased passenger vehicles where the lease cost exceeds the maximum amount that is deductible under the relevant income tax legislation

Adjustment of ITCs and ITRs on food, beverages and entertainment expenses to the extent those expenses are not deductible under the relevant income tax legislation

Other adjustments not included on lines 5500 to 5530

For each column, add lines 5500 through 5540. This amount must correspond to the total of the amounts entered on line 104 and line 204 of form FP-500-V, *Detailed Calculations*, for the fiscal year.

Amounts of adjustments added to net tax

GST/HST

QST

5500		
5510		
5520		
5530		
5540		
5550		

Amounts of adjustments deducted from net tax

Enter the total amounts of adjustments deducted from the net tax for the fiscal year.

You must enter an amount on each line. Enter 0 if there is no amount to report.

GST/HST part and QST part of credit notes issued or debit notes received, including adjustments for tax paid in error (other than a rebate claimed under section 261 of the ETA or section 400 of the AQST), price adjustments and patronage dividends

GST/HST part and QST part of bad debts written off

Deduction for rebates paid or credited to purchasers, such as rebates paid or credited by an insurer to its segregated fund

Other adjustments not included on lines 5600 through 5620

For each column, add lines 5600 through 5630. This amount must correspond to the total of the amounts entered on line 107 and line 207 of form FP-500-V, *Detailed Calculations*, for the fiscal year.

Amounts of adjustments deducted from net tax

GST/HST

QST

5600		
5610		
5620		
5630		
5640		



8 ITC and ITR allocation methods used during the fiscal year

Complete this part if the reporting institution claimed ITCs and ITRs during the fiscal year.

In the table, enter the total amount of ITCs and ITRs claimed during the fiscal year according to the ITC and ITR allocation methods used and the type of inputs.

ITCs claimed

Amounts entered on lines 6200 through 6230 must not be entered on any other line, even if the amounts were calculated using pre-approved methods, specified methods or other methods. The total of the amounts entered on lines 6800 through 6850 must correspond to the amount on line 4700 of the "GST/HST" column in Part 6.

	Exclusive inputs	Excluded inputs			Residual inputs	
		Real property	Personal property >\$50,000	Personal property ≤\$50,000	Direct inputs	Non-allocatable inputs
Full ITC recovery	6200	6210	6220	6230		
Prescribed percentage method					6340	6350
Pre-approved methods	6400	6410	6420	6430	6440	6450
Direct allocation method					6540	
Specified methods		6610	6620	6630		6650
Other methods (see the next page)	6700	6710	6720	6730	6740	6750
Total	6800	6810	6820	6830	6840	6850

ITRs claimed

Amounts entered on lines 6200q through 6230q must not be entered on any other line, even if the amounts were calculated using pre-approved methods, specified methods or other methods. The total of the amounts entered on lines 6800q through 6850q must correspond to the amount on line 4700 of the "QST" column in Part 6.

	Exclusive inputs	Excluded inputs			Residual inputs	
		Real property	Personal property >\$50,000	Personal property ≤\$50,000	Direct inputs	Non-allocatable inputs
Full ITR recovery	6200q	6210q	6220q	6230q		
Prescribed percentage method					6340q	6350q
Pre-approved methods	6400q	6410q	6420q	6430q	6440q	6450q
Direct allocation method					6540q	
Specified methods		6610q	6620q	6630q		6650q
Other methods (see the next page)	6700q	6710q	6720q	6730q	6740q	6750q
Total	6800q	6810q	6820q	6830q	6840q	6850q



If you entered amounts on the "Other methods" lines, briefly describe the methods.

Are any of the allocation methods different from those used in the previous fiscal year? Yes No

If **yes**, briefly explain why the ITC and ITR allocation method was changed. For example, a corporate reorganization or a change in business activities may have an impact on the ITC and ITR allocation method.

9 Change in use of capital property

Enter the total amount of ITCs and ITRs claimed during the fiscal year as a result of the financial institution beginning to use or increasing the use of its capital property in the course of its commercial activities. Also enter the total amount of GST/HST and QST that the financial institution is deemed to have collected during the fiscal year as a result of ceasing to use or decreasing the use of its capital property in the course of its commercial activities.

You must enter an amount on each line. Enter 0 if there is no amount to report.

ITCs claimed and GST/HST deemed to have been collected

Change due to the acquisition of a business or part of a business
Change due to an amalgamation
Change due to the winding-up of a corporation
Change due to the making or revoking of a group election for exempt supplies
Change due to other reasons
Total

Beginning to use or increasing the use in commercial activities (ITCs claimed)	
7500	
7510	
7520	
7530	
7540	
7550	

Ceasing to use or decreasing the use in commercial activities (GST/HST deemed collected)	
7600	
7610	
7620	
7630	
7640	
7650	

ITRs claimed and QST deemed to have been collected

Change due to the acquisition of a business or part of a business
Change due to an amalgamation
Change due to the winding-up of a corporation
Change due to the making or revoking of a group election for exempt supplies
Change due to other reasons
Total

Beginning to use or increasing the use in commercial activities (ITRs claimed)	
7500q	
7510q	
7520q	
7530q	
7540q	
7550q	

Ceasing to use or decreasing the use in commercial activities (QST deemed collected)	
7600q	
7610q	
7620q	
7630q	
7640q	
7650q	



10 Election to have certain supplies considered financial services

If the financial institution made an election under section 150 of the ETA and section 297.0.2.1 of the AQST, and the election was in effect at any time during the fiscal year, enter, for each case below, the total value of supplies made or received that were covered under the election.

You must enter an amount on each line. Enter 0 if there is no amount to report.

If the amount you enter is not reasonably ascertainable, check the box that precedes the line number to indicate that the amount is an estimated amount.

GST/HST		Value of supplies made		Value of supplies received	
Total value of the consideration for the supplies, if the consideration equals or is more than the fair market value	<input type="checkbox"/>	8500		8600	
Total fair market value of the supplies if no consideration is charged or if the consideration is less than the fair market value	<input type="checkbox"/>	8510		8610	
Total		8520		8620	

QST		Value of supplies made		Value of supplies received	
Total value of the consideration for the supplies, if the consideration equals or is more than the fair market value	<input type="checkbox"/>	8500q		8600q	
Total fair market value of the supplies if no consideration is charged or if the consideration is less than the fair market value	<input type="checkbox"/>	8510q		8610q	
Total		8520q		8620q	

11 Percentage of income earned in Canada and outside Canada

Enter the percentage of income earned and allocated to administrating each business operated by the financial institution in a province, a territory or outside Canada. The total amount must be equal to 100%.

	Percentage of income allocated to the jurisdiction	
Newfoundland and Labrador	9500	%
Prince Edward Island	9510	%
Nova Scotia	9520	%
New Brunswick	9530	%
Québec	9540	%
Ontario	9550	%
Manitoba	9560	%
Saskatchewan	9570	%
Alberta	9580	%
British Columbia	9590	%
Nunavut	9600	%
Northwest Territories	9610	%
Yukon	9620	%
Outside Canada	9630	%
Total		100 %



12 Certification

I certify that the information given on this return is accurate and complete and that I am authorized to sign on behalf of the financial institution.

First and last names of authorized person
(please print)

Signature

Title or position

Date

Personal information with respect to the GST/HST is collected under the *Excise Tax Act* to administer tax, rebates and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions.

Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions.

Refer to Info Source at canada.ca/cra-info-source, Personal Information Bank CRA PPU 241.



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