

# Detailed GST/HST Calculations and Return Respecting Taxable Real Property, Taxable Carbon Emission Allowances and Imported Taxable Supplies

GST/HST account number

Name

Reporting period

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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Use this form to:

- calculate the goods and services tax (GST), the harmonized sales tax (HST) and input tax credits (ITCs), and to report tax adjustments and instalments paid; or
- report tax related to the acquisition of taxable real property, taxable carbon emission allowances or imported taxable supplies.

Complete Part 1 and enter the amounts from the various lines of this form in the corresponding boxes on the detachable part of the *GST/HST Return* (form FPZ-34-V). If you complete Parts 2 and 3 of this form, send them to Revenu Québec **only** if you are not filing your GST/HST return online.

For more information, refer to *Detailed GST/HST Calculations and Return Respecting Taxable Real Property, Taxable Carbon Emissions Allowances and Imported Taxable Supplies: General Information* (FPZ-34.G-V), available **only** on Revenu Québec's website.

## 1 Detailed GST/HST calculations for the reporting period

**Total supplies** (sales figure) 101

GST/HST collectible<sup>1</sup> 103

GST/HST adjustments + 104

**Total GST/HST collectible and adjustments** (Add lines 103 and 104.) =  105

ITCs 106

ITC adjustments and other adjustments + 107

**Total ITCs and adjustments** (Add lines 106 and 107.) =  108

**Net GST/HST** (Subtract line 108 from line 105.) =  109

**GST/HST paid in instalments** 110

GST/HST public service bodies' rebate and other GST/HST rebates<sup>2</sup> + 111

**Total of other GST/HST credits** (Add lines 110 and 111.) =  112

**GST/HST payable or refund claimed.** Subtract line 112 from line 109. If applicable, carry the amount from line 113 to Part 2 and do the requested calculations. If you are not completing Part 2, enter the amount from line 113 in the corresponding box on the detachable part of form FPZ-34-V. Then, add the amounts in the boxes on that form, taking into account the plus (+) or minus (-) signs. If the result is positive, enter it in the "Amount payable" box. If the result is negative, enter it in the "Refund claimed" box.

Revenu Québec will not collect or refund amounts of \$2 or less. =  113

1. If you are reporting GST/HST on the self-supply of a residential complex, enter the GST/HST on this line.
2. See the instructions on page 2 of FPZ-34.G-V.

## 2 Return respecting taxable real property, taxable carbon emission allowances and imported taxable supplies

See the information about Part 2 on pages 2 and 3 of FPZ-34.G-V.

Amount from line 113 in Part 1		113	
GST/HST payable on taxable real property or taxable carbon emission allowances <sup>3</sup>	+	114	
GST/HST payable on imported taxable supplies	+	115	
<b>GST/HST payable or refund claimed.</b> Add lines 113, 114 and 115. If the result is negative, enter the minus (–) sign before the amount. Enter the amount from line 116 in box 113 of the detachable part of form FPZ-34-V. If the result is positive, enter it in the “Amount payable” box. If the result is negative, enter it in the “Refund claimed” box.			
Revenu Québec will not collect or refund amounts of \$2 or less.	=	116	

3. See the instructions on page 3 of FPZ-34.G-V.

## 3 Certification

I certify that the information in this return and any attached documents is accurate and complete to the best of my knowledge, that this is the only request filed in respect of the refund claimed or amount payable, and that I am authorized to sign on behalf of the business.

Name of authorized person	Signature of authorized person	Title or position	Date

**Enclose this return with your GST/HST return (form FPZ-34-V) if you completed parts 2 and 3 and are not filing your GST/HST return online.**

Parts 2 and 3 of this return are prescribed by the Minister of National Revenue.

Personal information with respect to the GST/HST is collected for purposes of the administration or enforcement of the *Excise Tax Act, Part IX*, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal Acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign 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, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual’s personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).