



## Construction Summary Worksheet

Use this worksheet if you built a new house or substantially renovated your existing house, and you are filing Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses to claim a GST/HST new housing rebate.

If you are making a claim for a substantial renovation or a major addition, make sure you meet the conditions. For more information and for instructions on how to fill out this form, see Guide RC4028, GST/HST New Housing Rebate.

All rebate claims are subject to audit. To avoid delaying your claim or having this claim denied, make sure this worksheet is filled out in full. You must enter all the information requested on this worksheet, since we use it to verify your eligibility for the rebate. You can apply for the new housing rebate only once for each house, using one application form and worksheet for each house.

Attach this form to Form GST191 and keep a copy for your records. Send us your invoices (we accept photocopies) with your forms **only** if the vendor did not charge the GST/HST on the invoice. However, you must keep your proof of occupancy and the original invoices for **at least** six years in case we ask to see them.

Generally, to claim the rebate, you have two years from the date the construction or substantial renovation is substantially completed (you can reasonably inhabit the premises). For more information, see Guide RC4028, GST/HST New Housing Rebate, go to [canada.ca/gst-hst](http://canada.ca/gst-hst), or call 1-800-959-5525.

Do not use this area.

### Part A – Claimant information

Claimant's legal name (last name, first name and initials):

\_\_\_\_\_

#### Address of the new house

Unit no. – Street no. Street name, RR:

\_\_\_\_\_

City:

\_\_\_\_\_

Province or territory:

\_\_\_\_\_

Postal code:

\_\_\_\_\_

Date of occupancy:

Year				Month		Day	

Did you live in the house at any time during the construction or substantial renovation?

☐ Yes ☐ No

What is the date construction or substantial renovation became substantially complete?

Year				Month		Day	

**Part A – Claimant information** (continued)**Claimant's previous address**

Unit no. – Street no. Street name, RR:

City:

Province or territory:

Postal code:

**Part B – Construction information**

Building permit no.:

Name of the issuing municipality:

Construction start date:

Year				Month		Day	

Construction end date:

Year				Month		Day	

The fair market value used in the rebate calculation on Form GST191 must be the value of the entire property (both land and building), not just the major addition or substantial renovation.

Enter the fair market value of **both** land and building at the time of substantial completion: \$

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How did you determine this fair market value?

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If you have built a new house, what are its total dimensions in **square metres**?

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**Part B – Construction information** (continued)

You are not eligible to claim a new housing rebate for a major addition unless you also substantially renovate your **existing** house and the work is so extensive that your entire completed home is viewed as a newly built house. For more information, see Guide RC4028, GST/HST New Housing Rebate.

Is your claim for a substantial renovation or a major addition? ☐ Yes ☐ No

If **yes**, describe the substantial renovation or major addition:

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Give the dimensions **in square metres** of the substantial renovation or major addition:

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Give the total dimensions **in square metres** of the house (including the substantial renovation or major addition):

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## Part C – Construction details

In the following chart, for each vendor, list the total of all the construction invoices for these qualifying goods and services, whether or not the vendor charged the GST/HST. If a vendor did not charge you the GST/HST, attach a copy of the invoice to the worksheet. We accept photocopies. Only invoices in the **name of the claimant or co-owners' names** qualify for the rebate. You may record all the invoices from the same vendor on one line (use the date of the earliest invoice in the "Invoice date" column). Keep all your invoices for **at least** six years in case we ask to see them.

Enter the vendor's name, business number (GST/HST number), and the GST/HST paid. Do not include estimates or quotes. **Use pages 4, 5, 6, and 7 to record the GST paid. Use pages 8, 9, 10, and 11 to record the HST paid.** Follow the instructions on page 12, and enter the amounts onto page 3 of Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses. Photocopy and attach more worksheets if needed. You can use an exact copy (for example, a computer-generated printout) of the following chart. However, make sure it follows the same format as the one below.

**Non-qualifying items:** Certain items **do not qualify** for the new housing rebate. For example, you **cannot** claim for the purchase or installation of any of the following:

- free-standing appliances or furniture
- power tools used to build the house
- any kind of draperies or blinds
- inherited land
- artwork or home furnishings that are not fixtures
- pesticides, weed spraying
- a television, DVD player, or sound system
- electricity and heating bills, moving expenses
- area rugs, linens

Fill out the chart using the example in the first row as a guide.

### Note

Use a check mark to show whether the invoice is for labour only (in **column L**), materials only (in **column M**), or for **both** labour and materials tick **both** columns (**columns L and M**).

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	M	Invoice amount	GST paid at 5%	GST paid at 6%	GST paid at 7%
Ex	Excavation										
1	Land purchase										
2	General contractor										
3	Architectural and engineering										
4	Site preparation										
5	Demolition										
Subtotal for this page:									<b>1</b>	<b>2</b>	<b>3</b>

**Part C – Construction details** (continued)

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	M	Invoice amount	GST paid at 5%	GST paid at 6%	GST paid at 7%
6	Utility connections – Enter the information in (a), (b), (c), and (d) below.										
	(a) water and sewer										
	(b) natural gas										
	(c) electricity										
	(d) other										
7	Excavation and backfill										
8	Footings, foundation										
9	Waterproofing										
10	Framing										
11	Concrete finishing – Enter the information in (a) and (b) below.										
	(a) garage										
	(b) basement										
12	Plumbing										
13	Electrical wiring, outlets										
14	HVAC (heating, ventilation, A/C)										
15	Roofing: shingles, others										
16	Masonry										
17	Windows and doors										
18	Garage door(s)										
19	Insulation – Enter the information in (a), (b), and (c), below.										
	(a) roof and ceiling										
	(b) walls										
	(c) vapour barrier										
Subtotal for this page:									1	2	3

**Part C – Construction details** (continued)

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	M	Invoice amount	GST paid at 5%	GST paid at 6%	GST paid at 7%
20	Exterior finish – Enter the information in (a), (b), and (c) below.										
	(a) siding										
	(b) eavestrough										
	(c) soffit and fascia										
21	Exterior painting										
22	Drywall										
23	Flooring – Enter the information in (a), (b), (c), and (d) below.										
	(a) resilient flooring										
	(b) carpeting										
	(c) hardwood flooring										
	(d) staircase										
24	Ceramic tile										
25	Trim carpentry										
26	Cabinets/vanities										
27	Built-in appliances										
28	Plumbing fixtures										
29	Lighting fixtures										
30	Interior decoration – Enter the information in (a) and (b) below.										
	(a) painting										
	(b) wall coverings										
31	Landscaping – Enter the information in (a), (b), and (c) below.										
	(a) fill and topsoil										
	(b) trees, shrubs, grass										
	(c) irrigation system										
Subtotal for this page:									<b>1</b>	<b>2</b>	<b>3</b>

Part C – Construction details (continued)

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	M	Invoice amount	GST paid at 5%	GST paid at 6%	GST paid at 7%
32	Driveway										
33	In-ground swimming pool										
34	Outdoor patio										
35	Decks										
36	Fencing										
37	Legal fees on construction and land purchase (not for a mortgage)										
38	Well										
39	Security system										
40	Septic system										
41	Mobile home										
42	Modular home										
43	Floating home										
44	Equipment rental										
Others – Enter the information below.											
Subtotal for this page:									1	2	3

Total for pages 4, 5, 6, and 7:	1	2	3
Copy this amount onto line A on page 12.			

**Part C – Construction details** (continued)

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	M	Invoice amount	HST paid at 12%	HST paid at 13%	HST paid at 14% before 2008	HST paid at 14% in 2013 or later	HST paid at 15% before 2007	HST paid at 15% in 2010 or later
1	Land purchase													
2	General contractor													
3	Architectural and engineering													
4	Site preparation													
5	Demolition													
6	Utility connections – Enter the information in (a), (b), (c), and (d) below.													
	(a) water and sewer													
	(b) natural gas													
	(c) electricity													
	(d) other													
7	Excavation and backfill													
8	Footings, foundation													
9	Waterproofing													
10	Framing													
11	Concrete finishing – Enter the information in (a) and (b) below.													
	(a) garage													
	(b) basement													
12	Plumbing													
13	Electrical wiring, outlets													
14	HVAC (heating, ventilation, A/C)													
Subtotal for this page:									<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>



**Part C – Construction details** (continued)

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	M	Invoice amount	HST paid at 12%	HST paid at 13%	HST paid at 14% before 2008	HST paid at 14% in 2013 or later	HST paid at 15% before 2007	HST paid at 15% in 2010 or later
15	Roofing: shingles, others													
16	Masonry													
17	Windows and doors													
18	Garage door(s)													
19	Insulation – Enter the information in (a), (b), and (c) below.													
	(a) roof and ceiling													
	(b) walls													
	(c) vapour barrier													
20	Exterior finish – Enter the information in (a), (b), and (c) below.													
	(a) siding													
	(b) eavestrough													
	(c) soffit and fascia													
21	Exterior painting													
22	Drywall													
23	Flooring – Enter the information in (a), (b), (c), and (d) below.													
	(a) resilient flooring													
	(b) carpeting													
	(c) hardwood flooring													
	(d) staircase													
24	Ceramic tile													
25	Trim carpentry													
26	Cabinets/vanities													
Subtotal for this page:									4	5	6	7	8	9

**Part C – Construction details** (continued)

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	M	Invoice amount	HST paid at 12%	HST paid at 13%	HST paid at 14% before 2008	HST paid at 14% in 2013 or later	HST paid at 15% before 2007	HST paid at 15% in 2010 or later
27	Built-in appliances													
28	Plumbing fixtures													
29	Lighting fixtures													
30	Interior decoration – Enter the information in (a) and (b) below.													
	(a) painting													
	(b) wall coverings													
31	Landscaping – Enter the information in (a), (b), and (c) below.													
	(a) fill and topsoil													
	(b) trees, shrubs, grass													
	(c) irrigation system													
32	Driveway													
33	In-ground swimming pool													
34	Outdoor patio													
35	Decks													
36	Fencing													
37	Legal fees on construction and land purchase (not for a mortgage)													
38	Well													
39	Security system													
40	Septic system													
Subtotal for this page:									4	5	6	7	8	9

Part C – Construction details (continued)

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	M	Invoice amount	HST paid at 12%	HST paid at 13%	HST paid at 14% before 2008	HST paid at 14% in 2013 or later	HST paid at 15% before 2007	HST paid at 15% in 2010 or later
41	Mobile home													
42	Modular home													
43	Floating home													
44	Equipment rental													
Others – Enter the information below.														
Subtotal for this page:									4	5	6	7	8	9

Total for pages 8, 9, 10, and 11:	4	5	6	7	8	9
Copy these amounts onto lines D through F on page 12.						

**Part D – Construction summary totals**

Total amount in box 1 on page 7:  **A** (report this amount on Line A on page 3 of Form GST191)

Total amount in box 2 on page 7:  **B** (report this amount on Line B on page 3 of Form GST191)

Total amount in box 3 on page 7:  **C** (report this amount on Line C on page 3 of Form GST191)

Total amount in box 4 on page 11:  x 5  ÷ 12 =  **1**

Total amount in box 5 on page 11:  x 5  ÷ 13 =  **2**

Total amount in box 7 on page 11:  x 5  ÷ 14 =  **3**

Total amount in box 9 on page 11:  x 5  ÷ 15 =  **4**

Total amount (add lines 1, 2, 3 and 4) =  **D** (report this amount on Line D on page 3 of Form GST191)

Total amount in box 6 on page 11:  x 6  ÷ 14 =  **E** (report this amount on Line E on page 3 of Form GST191)

Total amount in box 8 on page 11:  x 7  ÷ 15 =  **F** (report this amount on Line F on page 3 of Form GST191)

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