

Agency

Construction Summary Worksheet

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

If you make a claim for a substantial renovation or major addition, make sure you meet the conditions. For more information on substantial renovations and major additions 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 a delay in processing your claim or having this claim denied, make sure this worksheet is filled out in full. All the information requested must be entered on this worksheet, since we use it to verify your eligibility for the rebate. You can only apply for the new housing rebate once for each house, using one application form and worksheet for each house.

Attach this form to Form GST191 and keep one copy for your records. You do not have to send proof of occupancy or your invoices with your forms, except where the vendor did not charge the GST/HST on the invoice (photocopies are accepted). 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. For more information, see Guide RC4028, GST/HST New Housing Rebate, go to canada.ca/gst-hst, or call 1-800-959-5525.

Part A – Claimant information

Claimant's legal name:	
Address of the new house	
Unit No. – Street No. Street name, RR:	
City:	
Province or territory:	
Postal code:	
	Year Month Day
Date of occupancy:	
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

Do not use this area.

Canada

art A – Claimant information (continued)	
Claimant's previous address	
Unit No. – Street No. Street name, RR:	
City:	
Province or territory:	
Postal code:	
art B – Construction information	
Building permit number:	
Name of the issuing municipality:	
Construction start date:	Year Month Day
	Year Month Day
Construction end date:	
The fair market value used in the rebate calculation (both land and building), not simply of the major and	on on Form GST191 must be the value of the entire property ddition or substantial renovation.
Enter the fair market value at the time of substantial completion of both land and building:	\$
How did you determine this fair market value?	
If you have built a new house, what are its total	

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.

Is your claim for a substantial renovation or major addition?	Yes	No No
If yes , describe the substantial renovation or m	ajor addition:	
Give the dimensions in square metres of the substantial renovation or major addition:		
Give the total dimensions in square metres of the house (including the substantial renovation or major addition):		

Part C – Construction details

In the following charts, for each vendor, list the total of all the construction invoices for these qualifying goods and services, whether or not the GST/HST was charged. Only invoices in the **name of the claimant or co-owners** qualify for the rebate. You may record all the invoices from the same vendor on one line (record the date of the earliest invoice in the column "Invoice date"). If a vendor did not charge you the GST/HST, attach a copy of the invoice to the worksheet. Photocopies are accepted. Keep all your invoices for 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 1 of Form GST191, GST/HST New Housing Rebate Application for Owner-Built Houses. Photocopy and attach additional worksheets as required. You can use a facsimile of the following chart (for example, a computer-generated printout). However, make sure that it follows the same format as the one set out below. Fill out the chart using the example in row 1 below as a guide.

Note

Use a tick 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**).

Non-qualifying items: Certain items **do not qualify** for the new housing rebate. For example, no claim can be made 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

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

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	м	Invoice amount	GST paid at 5%	GST paid at 6%	GST paid at 7%
6	Utility connections – Enter t	he 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 t	he information in (a) and (b) below	۱								
	(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 inform	nation in (a), (b), and (c), below.							1	1	
	(a) roof and ceiling										
	(b) walls										
	(c) vapour barrier										
						S	ubtota	for this page:	1	2	3

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	м	Invoice amount	GST paid at 5%	GST paid at 6%	GST paid at 7%
20	Exterior finish – Enter the in	formation in (a), (b), and (c) below	۷.								
	(a) siding										
	(b) eavestrough										
	(c) soffit and fascia										
21	Exterior painting										
22	Drywall										
23	Flooring – Enter the informa	tion 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 t	he information in (a) and (b) below	V.								
	(a) painting										
	(b) wall coverings										
31	Landscaping – Enter the inf	ormation in (a), (b), and (c) below									
	(a) fill and topsoil										
	(b) trees, shrubs, grass										
	(c) irrigation system										
						Sı	ubtota	for this page:	1	2	3

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	м	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 informat	ion below.									
						Su	ubtota	I for this page:	1	2	3
					Total for p	ages	4, 5, 6	, and 7:	1	2	3
						(Сору	this amount onto	o line A on pag	e 12.	L

N°	Description of goods and services	Vendor's name	Vendor's business number (GST/HST no.)	Invoice date (YYYY-MM-DD)	Invoice number	L	м	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													
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10	Framing													
11	Concrete finishing – Ente	er the information in (a) an	nd (b) below.											
	(a) garage													
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					Subt	otal	for th	iis page:	4	5	6	7	8	9

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16	Masonry													
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41	Mobile home													
42	Modular home													
43	Floating home													
44	Equipment rental													
	Others – Enter the inforn	nation below.								•		•		
					Subt	otal	for th	is page:	4	5	6	7	8	9
				Тс	otal for pages	s 8, 9), 10,	and 11:	4	5	6	7	8	9
								Copy these	amounts on	to lines D thr	ough F on pa	age 12.	1	1

Part D – Construction summary totals

Total amount in box 1 on page 7:	A (report this amount on Line A on page 1 of Form GST191)
Total amount in box 2 on page 7:	B (report this amount on Line B on page 1 of Form GST191)
Total amount in box 3 on page 7:	C (report this amount on Line C on page 1 of Form GST191)
Total amount in box 4 on page 11:	x 5
Total amount in box 5 on page 11:	x 5
Total amount in box 7 on page 11:	x 5
Total amount in box 9 on page 11:	x 5
	Total amount (add lines 1, 2, 3 and 4) = Total amount (add lines 1
Total amount in box 6 on page 11:	x 6 ÷ 14 = 6 (report this amount on Line E on page 1 of Form GST191)
Total amount in box 8 on page 11:	x 7

Personal information (including the SIN) 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 a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at **canada.ca/cra-info-source**.