Line 1 Total Sales

Enter your total sales (rounded to the nearest dollar). You must include all taxable and non-taxable sales of goods and services that you made from Ontario locations. If you have locations outside Ontario, you must also include sales made from those locations into Ontario. Do not include GST or RST. If you have no sales to report, you must still file your return. Simply enter **0** on Line 1.

Line (2) Tax Collectable on Sales

Enter the total amount of RST you have charged. Even if you have not yet collected the RST, you still have to report all RST charged to your customers during the filing period. If you have no RST to report, enter **0** on Line 2.

Line (3) Tax Payable for Own Use

Enter the amount of RST owing on taxable goods or services that you used in your business and that you purchased without paying RST.

This includes items you:

- · took from your inventory for your own use
- · manufactured for your own use
- · brought into Ontario for your own use
- purchased tax-exempt in error

If you are a manufacturing contractor, you will use Line 3 to report the RST you owe on the cost of goods manufactured for use in real property contracts. For further information, please refer to RST Guide 401 – Manufacturing Contractors.

NOTE: Line 3 will never be a negative amount that reduces your RST payable. It will be a **0** or an additional amount of RST owing.

Line 4 Current Penalty

If you file your return after the due date and/or you don't pay what you owe in full, you must pay a penalty and enter the amount on Line 4.

You can calculate the penalty as follows:

PENALTY ASSESSED ON	RATE
Tax Collectable on Sales (Line 2)	10%
Tax Payable for Own Use (Line 3)	5%

NOTE: When you don't pay your return in full, the penalty is calculated based on the difference between the amount paid and the amount owing.

For further information, please refer to RST Guide 205 - Penalties.

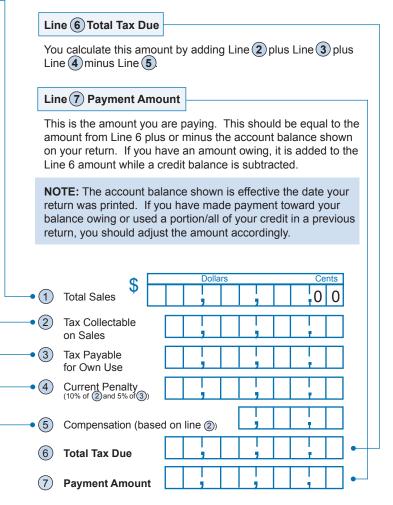
Line 5 Compensation

Compensation is an amount you receive for filing your RST return. You are entitled to compensation even if you file your return late. The amount of compensation is based on the amount of RST you report on Line 2. You can use this table to determine how much you can enter on Line 5.

IF YOU CHARGED	THEN DEDUCT
\$20.00 or less \$20.01 to 400.00 \$400.00 or more	the whole amount \$20.00 5% of the Line 2 amount

The **maximum** compensation you are allowed to claim is **\$1500.00** for each legal entity over the 12 month period from April 01 to March 31.

How to complete your Retail Sales Tax (RST) Return



You must file your return on time, even if you did not make any sales or charge/collect any RST during the return period (i.e., you have a nil return).

You may file your return and make payment in one of the following ways:

- Electronically, using a financial institution's Internet banking services to send your return, including a nil return. For more information, visit our website at ontario.ca/revenue.
- In person at your Ontario financial institution free
 of charge. The payment must be teller stamped on
 or before the due date. Financial institutions will not
 accept returns without a payment. If you have a nil
 return, then you must send it directly to the address
 at the top of your return, take it to a Ministry of
 Revenue Tax Office or file it electronically.
- By mail to the address at the top of the return. The return must be received by the Ministry of Revenue on or before the due date.

Make your cheque or money order in Canadian funds payable to the **Minister of Finance**.

The information contained in this publication is only a guideline. For more information, please contact the Ontario Ministry of Revenue at 1 866 ONT-TAXS (1 866 668-8297) or visit our website at ontario.ca/revenue.

