



March 27, 2015

Business Number: _____

Subject: Claim periods for public service body rebates

Dear Sir or Madam:

We are sending you this letter to explain that a public service body must only include one claim period on a rebate form. The Canada Revenue Agency (CRA) may refuse claims you make in the future if you include multiple claim periods on one rebate form.

If you are registered for the goods and services tax/harmonized sales tax (GST/HST), your rebate claim period is the same as the reporting period for your GST/HST returns: annually, quarterly, or monthly. If you are **not** a GST/HST registrant, you have two rebate claim periods per year: the first six months and the last six months of your fiscal year.

To claim the public service body rebate, file only **one form** for each claim period in which you are eligible for the rebate. Do not include the GST/HST payable in one claim period in a later claim period. Use Form GST284, Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund, which is a personalized version of Form GST66.

For more information on filing requirements and examples of the rebate for public service bodies, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*. Information is also available in "Time limits for claiming a public service bodies' rebate (PSB rebate)" in the *Excise and GST/HST News* - No. 89 on the CRA website.

If your rebates are refused because of incorrect claim periods, you may refile them for the correct claim periods within the filing deadline. For more information about rebate filing deadlines and for links to forms and general information, go to www.cra.gc.ca/gsthst.

For information visit www.cra.gc.ca or contact us at 1-800-959-5525.