



APPLICATION FOR REFUND OF TAX ON LEGAL SERVICES

INSTRUCTIONS:

- Please review the **Notice to Taxpayers – Provincial Sales Tax (PST) on Legal Services** prior to completing this form.
- All parts of this form must be completed to provide the ministry with information required to determine if an applicant meets the conditions for a refund of PST on legal services billed after February 7, 2005 and before May 25, 2007.
- The information requested on this form will not be used for any purpose other than for the refund of PST on legal services.
- If you have questions or require assistance to complete the form, please call 1 877 388-4440 or if in Vancouver call 604 660-4524.
- Refer to Page 2 for additional information.
- **Please type or print clearly.**

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected to administer Order in Council (OIC) No. 532 under the authority of both this OIC and section 26 of the FOIPPA. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) Email: FOI.QRYS@gov.bc.ca

PART A – Claimant Information

NAME OF CLAIMANT – LEGAL NAME OF AN INDIVIDUAL		HOME PHONE NO. ()
MAILING ADDRESS		WORK PHONE NO. ()
CITY	PROVINCE	POSTAL CODE
		FAX NO. – If secure to receive tax related information unattended ()

PART B – Refund Information

I am applying for a refund of PST in the amount of: \$	For legal services billed on or after December 20, 2005 and before May 25, 2007, did the services relate to barristers' services (i.e. court proceedings)?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<i>Include copies of all legal invoices</i>
BILLING DATE YYYY / MM / DD	LAWYER OR LAW FIRM	AMOUNT OF PST PAID	

PART C – Family Household Income

MARK AN "X" ON THE CORRECT LINE	TOTAL NUMBER OF FAMILY MEMBERS IN THE HOUSEHOLD (Including Applicant) AT THE TIME LEGAL SERVICES WERE BILLED	ANNUAL/MONTHLY HOUSEHOLD NET INCOME
	4 or fewer	\$28,000/\$2,333.33 or less
	5	\$33,000/\$2,750 or less
	6	\$35,000/\$2,916.67 or less
	7 or more	\$38,000/3,166.67 or less
	None of the above	

PART D – Certification (must be completed by the individual that paid the PST on the legal services and is claiming the refund)

- I certify that the information given on this form is to the best of my knowledge accurate and complete.
- I understand that false information may result in the assessment of tax, interest and/or penalties.

APPLICANT SIGNATURE X	APPLICANT NAME	TELEPHONE NUMBER ()	DATE SIGNED YYYY / MM / DD
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Important Information

Part B - Refund Information

To support your application you must provide the following:

- A list (if the claim contains more than one invoice) of all legal service billings. For each invoice, include the name of the person billed for the legal services, the name of the lawyer or law firm that provided the legal services, the billing date and the amount of PST paid. For billings on or after December 20, 2005, indicate whether the services provided were barristers' services.
- Copies of all invoices showing the name of the person billed for the legal services, the name of the name and address of the lawyer or law firm, the billing date and the PST charged. For legal services billed on or after December 20, 2005 and before May 25, 2007 the invoice should show the services provided were barristers' services.

Use the attached Income Worksheet to assist in calculating your household net income. Please do not include the worksheet when you submit your application, but keep a copy for your records as you may be asked to submit your worksheet later to show how you arrived at your household net income.

Mail this form and all required documents to:

Consumer Taxation Branch
Refund Section
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6

INCOME WORKSHEET

SOURCES	AMOUNT
Important - all amounts are before income taxes	(either annual or monthly)
Add:	
Court Awards, Settlements of a Court Action (including ICBC Settlements)	
Employment Earnings	
Self Employment Income – net of expenses	
Employment Insurance Benefits	
Old Age Security and Guaranteed Income Supplement	
Canada Pension Plan (including disability benefits)	
Pension and Annuity Income	
Registered Retirement Savings Plan Income and Retirement Income Fund Withdrawals	
Disability Benefits and Workers Compensation Benefits	
Income Assistance	
Investment Income (including interest and actual dividends received)	
Gain on the Sale of Property and Investments	
Child and Spousal Support Payments Received	
Student Loans (excluding tuition and book fees) and Scholarships	
Registered Education Savings Plan Withdrawals	
Foster Care Payments and Adoption Assistance	
Inheritance Proceeds	
Insurance Claim Proceeds	
Lottery and Gambling Winnings and Gifts (in excess of \$1,000)	
Other Income Sources	
Total Sources	A
Deduct	
Child Care Expenses	
Child and Spousal Support Payments Made	
Paid Court Fines	
Non-reimbursed Medication Costs	
Interpreter's Services	
Total Deductions	B
NET INCOME	A - B