



**Adjustment Information**

This section of the return provides a method for identifying and paying assessments, deducting credits and making other authorized adjustments.

**A) Assessments/Credit Notes**

This area should be used only if you have received a Notice of Assessment or Statement of Account showing an amount owing or a credit for which you will not receive a cheque.

When paying an amount owing, enter the assessment number under the heading "Reference No." and also enter the amount of the assessment on the line with the (+) sign.

When deducting a credit, enter the credit note number under the heading "Reference No." and enter the amount of the credit on the line with the (-) sign.

If you do not have any adjustments to record in section B, carry the amount you have just entered in section A to the appropriate (+) or (-) line in the "Net Adjustment" section.

**B) Other Adjustments**

These adjustments may include:

- errors made on previous returns, e.g. under/over payment of tax.
- compensation adjustments, including instances where too much compensation was taken on previous returns
- arithmetical errors on previous returns

Provide details where noted in "Other Adjustments". Enter the amount of the adjustment on the appropriate (+) or (-) line. If you have no adjustments in section A, carry the amount in section B to the appropriate (+) or (-) line in the "Net Adjustment" section.

**Net Adjustment - Total of A and B**

If there are amounts in either section A or B, carry the appropriate amount to this section, "Net Adjustment", as outlined earlier.

If there are amounts in both sections A and B, then only the net of A and B should be entered on the appropriate (+) or (-) line in the "Net Adjustment" section. Carry this amount to line 6 on the front of the return and indicate (+) or (-) in the appropriate box.

<b>A</b> Assessments (+) OR Credit Notes (-)	Reference No.	complete one	+	\$		
			-			
	Reference No.	complete one	+	\$		
			-			
<b>B Other Adjustments</b>	Details	complete one	+	\$		
			-			
<b>Net Adjustments Total A + B</b>	Enter on <b>Line 6</b> on the front of this return.	complete one	+	\$		
			-			
<i>Office Use Only</i>	Interest	Net				
<b>A</b> Assessments (+) OR Credit Notes (-)	Reference No.	complete one	+	\$		
			-			
	Reference No.	complete one	+	\$		
			-			
<b>B Other Adjustments</b>	Details	complete one	+	\$		
			-			
<b>Net Adjustments Total A + B</b>	Enter on <b>Line 6</b> on the front of this return.	complete one	+	\$		
			-			
<i>Office Use Only</i>	Interest	Net				
<b>A</b> Assessments (+) OR Credit Notes (-)	Reference No.	complete one	+	\$		
			-			
	Reference No.	complete one	+	\$		
			-			
<b>B Other Adjustments</b>	Details	complete one	+	\$		
			-			
<b>Net Adjustments Total A + B</b>	Enter on <b>Line 6</b> on the front of this return.	complete one	+	\$		
			-			
<i>Office Use Only</i>	Interest	Net				

For more specific information, please consult the Retail Sales Tax Act or call the Ontario Tax Office shown on the front of your return.