



## Lesson Plans

**Sector:** General

**Occupation:** Small Business Owner -  
Operators  
(NOC 0123, 0621, 0631, 0632, 0712)

**Theme:** Filling in forms

**Occupational Task:**  
Complete a GST return form

### Essential Skills (ES) developed during the learning activities:

**Document Use** - Fill out government forms such as GST form. This is an initial model to assist learners to deal with other forms. (ES 3)

**Numeracy** - Read and write numbers; add or subtract decimals. (ES1,2)

**Writing** - Enter information on GST form. (ES 2)

**Thinking Skills** - Apply knowledge of pertinent information to complete complex forms such as the GST form.

**Oral Communication** - Discuss vocabulary and methodology pertinent to completing the GST form with classmates and instructor.(ES 2)

### Canadian Language Benchmarks (CLB) competencies developed during the learning activities:

#### Listening

- Understand a set of instructions when not presented completely in point form: sequence/order must be inferred from the text. (CLB 6)
- Demonstrate comprehension of details and speaker's purpose in directive requests, and reminders. (CLB 7)

#### Speaking

- Communicate facts and ideas in some detail. (CLB 6)
- Participate in a small group discussion. (CLB 7)

#### Reading

- Locate and integrate three or four pieces of information contained in moderately complex formatted texts. (CLB 8)
- Follow an extended set of multi-step instructions for an established process. (CLB 8)

**Writing** - Fill out moderately complex forms. (CLB 6)

### Language and culture focus for the learning activities:



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**Grammar** - Use appropriate questioning techniques to find information about filling out the form; prepositions and adjectives used in discussing layout of form (next to, beside, beneath, right hand column).

**Vocabulary** – Specific vocabulary pertaining to the Goods and Services Tax form.

**Culture** - There is a high importance placed on completing GST forms accurately and on time. Failure to do so will result in a penalty. Even if a refund is expected the GST return must be filed on time.

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### **Suggested teacher resources and classroom materials needed:**

Classroom materials – 2 or 3 GST forms for each learner

1 highlighter for each learner

Teacher resources - <http://www.cra-arc.gc.ca/E/pub/tg/rc4409/rc4409-e.pdf>

Booklet: General Information for GST/HST Registrants

Extra resources for the teacher: Grappling With The GST or HST

<http://sbinfocanada.about.com/cs/taxinfo/a/gst1.htm>

[http://sbinfocanada.about.com/cs/taxinfo/a/gst1\\_2.htm](http://sbinfocanada.about.com/cs/taxinfo/a/gst1_2.htm)

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### **Estimated time for the learning activities: 3 hours**

This lesson would be one in a series of lessons about small business needs. Learners have already set up their record keeping and know which forms they will have to fill out. They know what the GST is and whether or not they must collect it. Even if they don't collect GST at this point, they should participate in the lesson because they may need to later on. Also this lesson will enhance their knowledge and familiarity with document navigation. This lesson will not include the Quick Method of Accounting for GST/HST. If needed this method can be demonstrated at a later date.

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### **Learner Profile:**

Learners for this lesson would be working in, or starting, their own small businesses. They will either have a business number or will understand how to apply for one.

The class would probably be multi-level; however the vocabulary and skills they need to know are specific so there would not be any planning to accommodate different levels. Most of the learners would be at least CLB 5.

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### **Learning Objectives:**

The student will be able to state the purpose of the GST form.

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The student will be able to identify different sections of the GST form.

The student will be able to demonstrate comprehension of the specific vocabulary used on the GST form.

The student will be able to correctly complete a GST form.

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## **Learning activities:**

### **1. Purpose of the GST form ( approximately 30 minutes)**

Ask the class about the purpose of the GST form through an open ended discussion. As points are raised write them on the board.

Discussion points:

- reporting periods ( pg. 8 and 20 in General Information for GST/HST Registrants)
- recording sales and revenue
- recording collected GST
- identifying credits
- identifying refund or payment

### **2. Structure of the GST form (approximately 45 minutes)**

Hand out one form to each learner.

Learners analyze the form and identify the different sections and how they are divided (e.g. lines, white space, variations in typography).

Learners work in pairs to look through the document and see if they can figure out the organization.

In pairs they report back to the group on their observations and comments.

The instructor should point out the following sections, if they are not mentioned by the learners, in Part 1 (working copy) and Part 2 (GST/HST return for Registrants):

Part 1:

- Personal Information
  - Sections with arrows pointing to right hand column
  - Spaces to write numbers (dollar amounts)
  - Some numbers are in black squares some are not. Ask why?
  - Numbers 113A, 113B, and 113C. Ask, "Why these three items are linked by the same number?"
  - Box to the left of 109 and 113C. Ask, "What it is for?" (a minus sign if the total is negative)
  - The boxes for refund or payment. Read the directions for Line 114 and Line 115.
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Part 2:

- Section that is returned with payment
- That all of the numbers correspond to the numbers in Part 1
- Numbers only have to be transferred from Part 1 to Part 2
- The box for the minus sign at number 109
- The disclaimer
- Signature and date
- Personal information

**3. Vocabulary used on the GST form. See General Information for GST/HST Registrants pg.5 or**

**<http://www.cra-arc.gc.ca/tax/business/topics/gst/glossary-e.html>**

**(approximately 30 minutes)**

Hand out a highlighter to each learner.

Learners go through the form and highlight all of the terms that they do not understand.

Learners supply terms they don't understand and list them on the board. Learners pair up and go through list to see how many of the terms they know.

Entire class discusses terms and goes through meanings. The instructor supplies the meanings of the unknown terms.

**4. Information Sources (15 minutes)**

Ask learners what they need to gather together to be able to fill out the form:

- Total revenues or sales
- Total GST amounts
- Input tax credits
- Anything else such as installment, filer payments, or rebates

**5. Form-Filling Task (approximately 45 minutes)**

Learners use information provided by the instructor to fill in a GST/HST Return form by working through the form together as a class.

Learners will be responsible for using correct numeracy skills involved. (They will need to be able to read and write numbers and add and subtract decimals).

Give each learner a new form and have him/her complete it in using new information. If necessary have learners work in pairs to fill in a form. They then complete a form on their own.



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## 6. Submitting the form with payment or refund claim (15 minutes)

Learners turn to the back page and find 5 different ways that they can file their return. They should also identify the parameters around each of these methods.

They should find:

- GST/HST TELEFILE
- GST/HST NETFILE
- Using a teller at a financial institution
- Submitting electronically through financial institutions telephone banking, internet banking or ATM
- Mail

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### Additional and/or extension learning activities:

Learners collect some other forms (1 or 2) that they need to fill out for their business and look through each of them noting their purpose, structure, vocabulary, information sources and how they need to be filled out. The learners should be prepared to explain the use/and or format to others in the class.

Learners look at the organization of an income tax form. See if they are able to extend knowledge learned to actually completing an income tax form.

Learners browse the CCRA website <http://www.cra-arc.gc.ca> to find out more information about the GST/HST.

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### Evaluation:

1. Learners will quiz each other in pairs about the list of vocabulary words that have been compiled from the GST/HST Return. They should be able to define all of the terms.
2. Learners will be able to correctly fill out a GST form. The instructor will check the completed form for accuracy.

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### Task Writer:

Lorene Anderson

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Centre for Canadian Language Benchmarks,  
803 – 200 Elgin Street,



Canadian Language  
Benchmarks/  
Essential Skills

Niveaux de compétence  
linguistique canadiens/  
Compétences essentielles

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Ottawa, ON K2G 6Z2

Ph. (613) 230-7729

Fax: (613) 230-9305

[info@language.ca](mailto:info@language.ca)