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6A. HST Champion Rent-All, a business in Brandon, Manitoba, rents out tools and equipment. The accounts for the business are as follows:

Bank	F. Mazur, Drawings
A/R – various debtors	Rental Revenue
Supplies	Bank Charges Expense
Rental Tools and Equipment	Utilities Expense
Truck	Maintenance Expense
A/P – various creditors	Miscellaneous Expense
HST Payable	Rent Expense
HST Recoverable	Telephone Expense
F. Mazur, Capital	Wages Expense

Journalize the transactions shown below in the two-column general journal provided in your Workbook. Calculate and add 13% HST on sales and purchases. The next page number in the journal is 12.

TRANSACTIONS

October

- 2 *Cash Sales Slip*
No. 409, to W. Franklin, \$152.50 plus HST.
- 4 *Sales Invoice*
No. 410, to G. Fairbridge, \$487.50 plus HST.
- 5 *Purchase Invoice*
From Vulcan Machinery, No. 3062 for one hydraulic jack, a rental tool, \$315.00 plus HST.
- 8 *Cheque Copy*
No. 1475, to Fair Supply Company on account, \$215.90.
- 9 *Cash Sales Slip*
No. 411, to R. Gullett, \$255.10 plus HST.
- 11 *Cash Receipt*
Remittance Slip #182, from P. Mathers on account, \$402.20.
- 15 *Cheque Copy*
No. 1476, to Municipal Hydro, for cash payment of hydro bill, \$172.00 plus HST.
- 17 *Cheque Copy*
No. 1477, to R. Klein for wages, \$2512.00. For simplicity, payroll deductions are not considered.
- 17 *Cash Sales Slip*
No. 412, to A. Heisse, \$900.00 plus HST.
- 18 *Cheque Copy*
No. 1478, to the owner, Frank Mazur, for his own use, \$1350.00.
- 22 *Purchase Invoice*
From Husky Repairs, for regular maintenance on the delivery truck, \$209.00 plus HST.

24 *Bank Debit Memo*

For bank service charge, \$42.50. Bank charges are exempt from the HST.

29 *Trial Balance September 30; Cheque Copy*

No. 1479, to the Receiver General of Canada, \$512.00. The cheque was the HST remittance for the previous period. The relevant account balances on the September 30 trial balance were HST Payable, \$852.00, and HST Recoverable, \$340.00.