

Agency

Agence du revenu du Canada Canada Revenue

BUSINESS NUMBER (BN) - GST/HST ACCOUNT INFORMATION

Complete this form if you have a Business Number (BN) and you need to open a GST/HST account. For more information, see Pamphlet RC2, The Business Number and Your Canada Revenue Agency Accounts. If you have questions, including where to send this form, call us at 1-800-959-5525. Note: If you want to open a separate GST/HST account for a branch or division of a head office, complete Form GST10, Application or Revocation of the Authorization to File Separate GST/HST Returns and Rebate Application for Branches or Divisions. If your business is in the province of Quebec, do not use this form. Contact Revenu Québec.

1 Identification of business (for corporations, e	nter the name and a	address of the	head office)					
Name						Language of preference		
			Business Numbe	er (BN)		English	French	
GST/HST account name								
Physical business location						Postal or zip	code	
Mailing address (if different from the physical busines	c location) for CST					Postal or zip	code	
			•					
c/o								
Contact person – Please provide the name of a contact for registration purposes only (the contact name provided will not be considered an authorized representative). If you wish to authorize a representative to speak on your behalf about your BN account(s), complete Form RC59, <i>Business Consent Form</i> . For more information, see Pamphlet RC2, <i>The Business Number and Your Canada Revenue Agency Accounts</i>								
Title	First name			Last name				
	Work phone	_	_	Work fax	_	_		
	Cell phone	—	_	Pager number	_	_		
2 GST/HST information								
Do you provide or plan to provide goods or services i If No , you generally cannot register for GST/HST. Ho				See our pamphlet for d	etails.	□Yes	🗌 No	
Are your annual worldwide GST/HST taxable sales, i If Yes , you have to register for GST/HST. Note: Special rules apply to charities and public insti	U U			0?		□Yes	🗌 No	
Are you a Public Service Body (PSB) whose annual		-		0,000?		□Yes	🗌 No	
If Yes , you have to register for GST/HST. Note: Special rules apply to charities and public insti	itutions. See our par	mphlet for deta	ils.					
Are all the goods/services you sell/provide exempt fr	om GST/HST?					□Yes	□ No	
Do you operate a taxi or limousine service? If Yes , you have to register for GST/HST, regardless	s of your revenue.					□Yes	🗌 No	
Are you an individual whose sole activity subject to G	GST/HST is from cor	mmercial renta	l income?			□Yes	🗆 No	
Are you a non-resident?						□Yes	🗌 No	
Are you a non-resident who charges admission directly to audiences or events in Canada? If Yes , you have to register for GST/HST, regardless of your revenue.						□Yes	🗌 No	
Do you wish to register voluntarily? By registering voluntarily, you must begin to charge GST/HST and file returns even if your worldwide GST/HST taxable sales						□Yes	🗌 No	
are \$30,000 or less (\$50,000 or less if you are a pub	,,							
3 Filing information – For more information, see	e Pampniet RC2, 1h			anada Revenue Agend	cy Accol	unts		
Do you want us to send you GST/HST information?		□ Yes	□ No					
Enter the amount of your sales in Canada (dollar an	nount only)	\$	<u></u>					
Enter the amount of your worldwide sales (dollar an	nount only)	\$						
Enter your fiscal year-end for GST/HST pourposes. If you do not provide a date, we will enter December Do you want to make an election to change your fisc for GST/HST purposes?		Month	Day					
If Yes , enter the date you would like to use.		Month	Day					
Enter the effective date of registration for GST/HST purposes.	Year	Month		See our pamplet for in register for GST/HST.	formatio	on about whe	en to	

(Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca ou au 1-800-959-3376.)

4 Reporting period

Unless you are a charity or a financial institution, we will assign you a reporting period based on your total annual GST/HST taxable sales in Canada (including those of your associates) for the **preceeding year**. If you do not have annual sales from the preceeding year, your sales are \$0. If you wish to elect for a different reporting period, your options, if any, are listed below. Please indicate in the right column which option you wish to elect. For more information, see Pamphlet RC2, The Business Number and Your Canada Revenue Agency Accounts.

Reporting period election Select Yes if you wish to file more frequently than the	e reporting period assigned to you.	☐ Yes		lo					
Total annual GST/HST taxable sales in Canada (including those of your associates)	Reporting period assigned to you, unless you choose to change it (see next column)		Options						
More than \$6,000,000	Monthly	No options available							
☐ More than \$1,500,000 up to \$6,000,000	Quarterly			Monthly	,				
□ \$1,500,000 or less	Annual		Monthly	or		luarterly			
	Annual		Monthly	or	□ C	Quarterly			
Financial institutions	Annual		Monthly	or	□ C	Quarterly			
5 Major business activity	1	1							
Clearly describe your major business activity. Give as much detail as possible using at least one noun, a verb, and an adjective. Example: Construction - Installing residential hardwood flooring.									
Certification – All businesses have to complete and sign this part. You are authorized to sign this form if you are an individual, a partner, an officer of your business or a corporate director. If the Direct Deposit Information is entered an authorized representative may not sign this form. Please note that the Social Insurance Number (SIN) is mandatory for individuals (sole proprietors) applying to register for a GST/HST account (Social Insurance Number Disclosure Regulations, <i>Excise Tax Act</i>).									
Provide the name and SIN of one : Ow	vner Partner Corporate o	director		Officer					
I certify that the information given on this form is, to the best of my knowledge, true and complete.									
First and last names (print)	Signature	le		Year	Month	Day			