



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 Program Accounts*. Once completed, please send this form to your local tax centre. To locate the address or if you have questions, visit our Web site at www.cra-arc.gc.ca/cntct/prv/txcntr-eng.html or call 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, enter the name and address of the head office)												
Name	<table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td> </tr> </table> <p style="text-align: center; margin-top: -5px;">Business Number (BN)</p>											Language of preference <input type="checkbox"/> English <input type="checkbox"/> French
GST/HST account name												
Physical business location		Postal or zip code										
Mailing address (if different from the physical business location) for GST/HST purposes c/o		Postal or zip code										
<p>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 Program Accounts</i>.</p>												
Title	First name	Last name										
	Work telephone number – –	Work fax number – –										
	Cellular telephone number – –	Pager number – –										
2 GST/HST information												
Do you provide or plan to provide goods or services in Canada or to export outside Canada? If no , you generally cannot register for GST/HST. However, certain businesses may be able to register. See Pamphlet RC2 for details. <input type="checkbox"/> Yes <input type="checkbox"/> No												
Are your annual worldwide GST/HST taxable sales, including those of any associates, more than \$30,000? If yes , you have to register for GST/HST. <input type="checkbox"/> Yes <input type="checkbox"/> No Note: Special rules apply to charities and public institutions. See Pamphlet RC2 for details.												
Are you a Public Service Body (PSB) whose annual worldwide GST/HST taxable sales are more than \$50,000? If yes , you have to register for GST/HST. <input type="checkbox"/> Yes <input type="checkbox"/> No Note: Special rules apply to charities and public institutions. See Pamphlet RC2 for details.												
Are all the goods/services you sell/provide exempt from GST/HST? <input type="checkbox"/> Yes <input type="checkbox"/> No												
Do you operate a taxi or limousine service? If yes , you have to register for GST/HST, regardless of your revenue. <input type="checkbox"/> Yes <input type="checkbox"/> No												
Are you an individual whose sole activity subject to GST/HST is from commercial rental income? <input type="checkbox"/> Yes <input type="checkbox"/> No												
Are you a non-resident? <input type="checkbox"/> Yes <input type="checkbox"/> 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. <input type="checkbox"/> Yes <input type="checkbox"/> 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 are \$30,000 or less (\$50,000 or less if you are a public service body). See Pamphlet RC2 for details. <input type="checkbox"/> Yes <input type="checkbox"/> No												
3 Filing information – For more information, see Pamphlet RC2, <i>The Business Number and Your Canada Revenue Agency Program Accounts</i>												
Enter the amount of your sales in Canada (dollar amount only)		\$ _____										
Enter the amount of your worldwide sales (dollar amount only)		\$ _____										
Enter your fiscal year-end for GST/HST purposes. If you do not provide a date, we will enter December 31.		<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td><td style="width: 20px; height: 20px;"> </td> </tr> </table> Month <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td><td style="width: 20px; height: 20px;"> </td> </tr> </table> Day										
Do you want to make an election to change your fiscal year-end for GST/HST purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No												
If yes , enter the date you would like to use.		<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td><td style="width: 20px; height: 20px;"> </td> </tr> </table> Month <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td><td style="width: 20px; height: 20px;"> </td> </tr> </table> Day										
Enter the effective date of registration for GST/HST purposes.		See Pamphlet RC2 for information about when to register for GST/HST.										
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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 **preceding year**. If you do not have annual sales from the preceding 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 Program Accounts*.

Reporting period election

Select **yes** if you wish to file more frequently than the reporting period assigned to you. Yes No

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
<input type="checkbox"/> More than \$6,000,000	Monthly	No options available
<input type="checkbox"/> More than \$1,500,000 up to \$6,000,000	Quarterly	Monthly
<input type="checkbox"/> \$1,500,000 or less	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly
<input type="checkbox"/> Charities	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly
<input type="checkbox"/> Financial institutions	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly

5 Major business activity

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.

Specify up to three main products or services that you provide or contract, and the estimated percentage of revenue they each represent.

_____ %

_____ %

_____ %

6 Direct deposit information – The account holder identified below requests and authorizes the Minister of National Revenue to directly deposit, into the account identified below, amounts payable to the account holder under Part IX of the *Excise Tax Act*.

Complete the information area below or attach a blank cheque and write "VOID" across the front. This method provides a faster, more convenient, and dependable way of receiving refunds. The Canada Revenue Agency will deposit your GST/HST refund into your bank account.

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Branch number

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Institution number

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Account number

Name(s) of account holder(s): _____

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 corporation 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, *Excise Tax Act*).

Provide the name and SIN of **one**: Owner Partner Corporation director Officer

First and last names (print)

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Social insurance number (SIN)

I certify that the information given on this form is, to the best of my knowledge, true and complete. Authorized representative

First and last names (print) Signature Telephone number Title Year Month Day