

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 the pamphlet called *The Business Number and Your Canada Customs and 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 for Branches/Divisions to File Separate Returns*. If your business is in the province of Quebec, do not use this form. Contact the ministère du Revenu du Québec.

1 Identification of business (For corporations, enter the name and address of the head office.)														
Name (For individuals and partnerships, enter first and last names.)		<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Enter your business number (BN) here.												Language <input type="checkbox"/> English <input type="checkbox"/> French
Operating, trading, or partnership name (if different from name above): If you have more than one business or if your business operates under more than one name, enter the name(s) here. If you need more space, include the information on a separate piece of paper.														
Business address – must be a physical address, not a post office box				Postal or zip code										
Mailing address (if different from business address)				Postal or zip code										
Contact person – Complete this part to identify an employee of your business as your contact person in all matters pertaining to your account. To authorize a representative who does not work for your business, complete form RC59, <i>Business Consent Form</i> . See our pamphlet for more information.														
First name	Last name	Title	Telephone number ()	Fax number ()										

2 GST/HST information	
Do you provide or plan to provide goods and services in Canada or to export out of Canada? Yes <input type="checkbox"/> No <input type="checkbox"/> If <i>no</i> , you cannot generally register for GST/HST. However, certain businesses may be able to register. See our pamphlet for details.	
Are your annual worldwide GST/HST taxable sales, including those of any associates, more than \$30,000 (or \$50,000 if you are a public service body)? Yes <input type="checkbox"/> No <input type="checkbox"/> If <i>yes</i> , you have to register for GST/HST. Note: Special rules apply to charities and public institutions. See our pamphlet for details.	
Do you solicit orders in Canada for prescribed goods to be sent by mail or courier to an address in Canada? Prescribed goods include printed materials such as books, newspapers, periodicals, magazines, and an audio recording of these publications that relates to them and accompanies them when they are sent to Canada. Yes <input type="checkbox"/> No <input type="checkbox"/>	
Do you operate a taxi or limousine service? Yes <input type="checkbox"/> No <input type="checkbox"/> Are you a non-resident who charges admission directly to audiences at activities or events in Canada? Yes <input type="checkbox"/> No <input type="checkbox"/> If you answer <i>yes</i> to either of these questions, you have to register for GST/HST, regardless of your revenue.	
Do you wish to register voluntarily? By registering voluntarily, you 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 our pamphlet for more information. Yes <input type="checkbox"/> No <input type="checkbox"/>	

3 Filing information																					
Enter your fiscal year-end. <table style="width: 100%; text-align: center;"> <tr> <td style="width: 50%;"> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Month Day </td> <td style="width: 50%;"> If you do not provide a date, we will enter December 31. If you want to select a fiscal year-end that is not December 31, see our pamphlet for more information. </td> </tr> </table>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Month Day					If you do not provide a date, we will enter December 31. If you want to select a fiscal year-end that is not December 31, see our pamphlet for more information.	Enter the effective date of registration for GST/HST purposes. <table style="width: 100%; text-align: center;"> <tr> <td style="width: 33%;"> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Year </td> <td style="width: 33%;"> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Month </td> <td style="width: 33%;"> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Day </td> </tr> </table> See our pamphlet for information about when you need to register for GST/HST.	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Year						<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Month				<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Day			
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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 estimated annual GST/HST taxable sales in Canada (including those of your associates). In the column on the left below, check the box that corresponds to your estimated sales. In certain cases, you may be able to change this assigned reporting period. To do so, check the box in the column on the right below that corresponds to your choice. For more information, see our pamphlet.		
Total estimated 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 <input type="checkbox"/>	Monthly	No options available
More than \$500,000 up to \$6,000,000 <input type="checkbox"/>	Quarterly	<input type="checkbox"/> Monthly
\$500,000 or less <input type="checkbox"/>	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly
Charities	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly
Financial institutions	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly

5 Type of operation			
04 <input type="checkbox"/> listed financial institution	08 <input type="checkbox"/> non-resident	09 <input type="checkbox"/> taxi or limousine operator	99 <input type="checkbox"/> none of the types

6 Major commercial activity	
Clearly describe your major business activity. Give as much detail as possible in the space provided.	
Specify up to three main products that you mine, manufacture, or sell, or services you provide or contract. Also, estimate the percentage of revenue that each product or service represents.	_____ % _____ % _____ %

Certification – All businesses have to complete and sign this part. You can sign this form if you are a sole proprietor, a partner, a corporate director, or an officer or authorized employee of the company. You can also sign it if the Canada Customs and Revenue Agency has on file a Form RC59, *Business Consent Form*, authorizing you as the company's representative.

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

Name (print)	Signature	Title	<table style="width: 100%; text-align: center;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> </table> Year Month Day					