



**Business Number – GST/HST Account Information**

Complete this form if you have a business number (BN) and you need to open a GST/HST program account. Once completed, send this form to your tax centre. The tax centres are listed at [www.cra.gc.ca/taxcentre](http://www.cra.gc.ca/taxcentre) and in Booklet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*. For more information, go to [www.cra.gc.ca/bn](http://www.cra.gc.ca/bn) 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 and contact Revenu Québec.

<b>1 Identification of business</b> (for corporations, enter the name and address of the head office)			
Name		Business number	Language of preference <input type="checkbox"/> English <input type="checkbox"/> French
GST/HST account name			
Physical business location		City	
Province/Territory/State	Country	Postal or zip code	
Mailing address (if different from the physical business location) for GST/HST purposes. c/o		City	
Province/Territory/State	Country	Postal or zip code	
<b>Contact person</b> – Please provide the name of a contact for <b>registration purposes only</b> (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 program account(s), complete Form RC59, <i>Business Consent form</i> . For more information, see Booklet RC2, <i>The Business Number and Your Canada Revenue Agency Program Accounts</i> .			
Title	First name	Last name	
Work telephone number:	Ext.:	Work fax number:	
Cellular telephone number:	Pager number:		
<b>2 GST/HST information</b> – For more information, see Booklet RC2, <i>The Business Number and Your Canada Revenue Agency Program Accounts</i> .			
Do you provide or plan to provide goods or services in Canada or to export outside Canada? If <b>no</b> , you generally cannot register for GST/HST. However, certain businesses may be able to register. For more information, see booklet RC2.			<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 <b>yes</b> , you <b>have</b> to register for GST/HST. <b>Note:</b> Special rules apply to charities and public institutions. For more information, see Booklet RC2.			<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you a public service body (PSB) whose annual worldwide GST/HST taxable sales are more than \$50,000? If <b>yes</b> , you <b>have</b> to register for GST/HST. <b>Note:</b> Special rules apply to charities and public institutions. For more information, see Booklet RC2.			<input type="checkbox"/> Yes <input type="checkbox"/> No
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 <b>yes</b> , you <b>have</b> 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 at activities or events in Canada? If <b>yes</b> , you <b>have</b> 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 <b>must</b> 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). For more information, see Booklet RC2.			<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>3 Filing information</b> – For more information, see booklet RC2, <i>The Business Number and Your Canada Revenue Agency Program Accounts</i> .			
Enter the amount of your <b>sales in Canada</b> (dollar amount only)		\$ _____	(If you have no sales enter "\$0")
Enter the amount of your <b>worldwide sales</b> (dollar amount only)		\$ _____	(If you have no sales enter "\$0")
Enter your fiscal year-end for GST/HST purposes. If you do not provide a date, we will enter December 31.		<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> Month Day	
Do you want to make an election to change your fiscal year-end for GST/HST purposes? If <b>yes</b> , enter the date you would like to use.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> Month Day	
Enter the effective date of registration for GST/HST purposes.		<input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> Year Month Day	For more information about when to register for GST/HST, see Booklet RC2.

**4 Reporting period** **Protected B** when completed

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 want to elect. For more information, see Booklet 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	<input type="checkbox"/> Monthly
<input type="checkbox"/> \$1,500,000 or less	Annual	<input type="checkbox"/> Monthly <b>or</b> <input type="checkbox"/> Quarterly
<input type="checkbox"/> Charities	Annual	<input type="checkbox"/> Monthly <b>or</b> <input type="checkbox"/> Quarterly
<input type="checkbox"/> Financial institutions	Annual	<input type="checkbox"/> Monthly <b>or</b> <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.

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

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**6 Direct deposit information** – The account holder identified below requests and authorizes the Minister of National Revenue to directly deposit, into a Canadian financial institution's account, amounts payable to the account holder under Part IX of the *Excise Tax Act*. If the direct deposit information is entered, an owner, partner, corporate director or officer **must** sign the form. An authorized representative **may not**.

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 CRA will deposit your GST/HST refund into your Canadian financial institution's account.

Branch number	Institution number	Account number

Name(s) of account holder(s):

**Certification** – All businesses **must** complete and sign this part. You are authorized to sign this form **only** if you are an owner, a partner, an officer of the business, a corporation director, or an authorized representative. **However, if the direct deposit information is entered, an authorized representative may not sign this form.** In this case an owner, a partner, an officer of the business or a corporation director **must sign** the 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** of the following:  Owner  Partner  Officer  Corporation director

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First and last names (print) 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

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First and last names (print) Title

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Signature Telephone number Ext. Date

**Note:** After you register your CRA program account we may contact you to confirm the information you provided. At that time we may ask you to provide more information. Having complete and valid information on file for your business allows us to serve you better.