



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. Once completed, please send this form to your tax centre. The tax centres are listed at www.cra.gc.ca/taxcentre and in Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*. If you need more information, visit 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.

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:5%;"> </td><td style="width:5%;"> </td><td style="width:5%;"> </td><td style="width:5%;"> </td><td style="width:5%;"> </td><td style="width:5%;"> </td><td style="width:5%;"> </td><td style="width:5%;"> </td><td style="width:5%;"> </td><td style="width:5%;"> </td> </tr> </table> Business Number (BN)											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										
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 program 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> .												
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 at activities 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)	\$ _____	(If you have no sales enter \$0)										
Enter the amount of your worldwide sales (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. <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> <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 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><td style="width:20px; height:20px;"> </td><td style="width:20px; height:20px;"> </td> </tr> </table> Month Day 												
Enter the effective date of registration for GST/HST purposes. <table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td style="width:30px; height:20px;"> </td><td style="width:30px; height:20px;"> </td><td style="width:30px; height:20px;"> </td> </tr> </table> Year Month Day See Pamphlet RC2 for information about when to register for GST/HST. 												

