



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, enter the name and address of the head office)												
Name	<table border="1" style="width:100%; border-collapse: collapse;"> <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> 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		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 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 our pamphlet 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 our pamphlet 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 our pamphlet 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 our pamphlet for more 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 Accounts</i>												
Do you want us to send you GST/HST information? <input type="checkbox"/> Yes <input type="checkbox"/> No												
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="width:100%; border-collapse: collapse;"> <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 												
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="width:100%; border-collapse: collapse;"> <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 												
Enter the effective date of registration for GST/HST purposes. <table border="1" style="width:100%; border-collapse: collapse;"> <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> </tr> </table> Year Month Day See our pamphlet for information about when to register for GST/HST.												

