



Business Number – GST/HST Program Account Information

Fill in this form if you have a business number (BN) and you need to open a goods and services tax/harmonized sales tax (GST/HST) program account. Once filled in, send this form to your tax centre. The tax centres are listed at 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 or call 1-800-959-5525.

Do not use this form if all of the following apply:

- you are a selected listed financial institution (SLFI) for GST/HST purposes or Quebec sales tax (QST) purposes, or both;
- you have a business number (BN); and
- you want to register for GST/HST and QST purposes or you want to register for QST purposes.

Instead, use Form RC7301A, *Business Number – GST/HST Program Account Information and QST Registration for Selected Listed Financial Institutions*. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to www.cra.gc.ca/slfi.

- Note:**
- If you want to open a separate GST/HST program account for a branch or division of a head office, fill in Form GST10, *Application or Revocation of the Authorization to File Separate GST/HST Returns and Rebate Applications for Branches or Divisions*. If your business is in the province of Quebec, do not use this form. Instead, contact Revenu Québec, unless you are an SLFI. If you are an SLFI use this form to register for GST/HST purposes unless you are making or joining a consolidated filing election. For more information, see Booklet RC2.
 - More information must be provided if the effective date of registration for GST/HST purposes is more than 30 days before the date of the application for registration. Usually, depending on the business's situation, you must provide either:
 - sales invoices or other documents proving that the business began charging the GST/HST on the effective date entered on this form if you are voluntarily registering for the GST/HST; or
 - a document (a balance sheet, a financial statement, or an information slip) proving that the business is required to register for GST/HST purposes because its revenues from taxable supplies, including zero-rated supplies, exceeded \$30,000 (or \$50,000 for a public service body) over the last four calendar quarters or in a single calendar quarter.

1 General business information (for corporations, enter the name and address of the head office)			
Business name (Legal name)		Business number	
GST/HST program account name		<input type="checkbox"/> English <input type="checkbox"/> French	
Physical business location		City	
Province, territory, or state	Country	Postal or ZIP code	
Mailing address (if different from the physical business location) for GST/HST purposes.		City	
c/o			
Province, territory, or state	Country	Postal or ZIP code	
Contact person – Please provide the name of a contact for registration purposes only (this contact person will not be considered an authorized representative). A contact person does not have authority unless they are also an authorized representative or a delegated authority. If a contact person does not have authority on the business number program account, they cannot change information and we cannot share information. If you want to authorize a representative to deal with the Canada Revenue Agency (CRA) about your BN program accounts, fill in Form RC59, <i>Business Consent</i> or Form RC321, <i>Delegation of Authority</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	Mobile telephone number
2 GST/HST information – 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 property 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. For more information, see Booklet RC2.			
<input type="checkbox"/> Yes <input type="checkbox"/> No			
Are your total annual revenues from your worldwide taxable supplies, including those of any associates, more than \$30,000? If yes , you must register for GST/HST. Note: 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 whose total annual revenues from worldwide taxable supplies are more than \$50,000? If yes , you must register for GST/HST. Note: 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 property and services you sell or provide exempt from GST/HST? Note: In general, when you sell and provide only exempt property and services, you cannot register for the GST/HST.			
<input type="checkbox"/> Yes <input type="checkbox"/> No			
Do you operate a taxi or limousine service? If yes , you must 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 enters Canada to directly supply taxable admissions to a place of amusement, a seminar, an activity, or an event held in Canada? If yes , you must 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 on your taxable, other than zero-rated, supplies made in Canada and file returns even if your total annual revenues from worldwide taxable supplies 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			
Are you an SLFI that is required to be registered because you are making a reporting entity election or a tax adjustment transfer election, and you are not making a consolidated filing election or electing to be added to an existing consolidated filing election? For more information, see Booklet RC2.			
<input type="checkbox"/> Yes <input type="checkbox"/> No			

3 Filing information – For more information, see Booklet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*.

Enter the total revenue from your **taxable supplies in Canada** (dollar amount only - if you have no revenues, enter "0"). \$

Enter the total revenue from your **worldwide taxable supplies** (dollar amount only - if you have no revenues, enter "0"). \$

Enter your fiscal year-end for GST/HST purposes. If you do not provide a date, we will enter December 31. Date (MM-DD) _____

Do you want to make an election to change your fiscal year-end for GST/HST purposes? Yes No

If **yes**, enter the date you would like to use. Date (MM-DD) _____

Enter the effective date of registration for GST/HST purposes.
For information about when to register for GST/HST, see Booklet RC2. Date (YYYY-MM-DD) _____

4 Reporting period

Unless you are a charity or a listed financial institution, we will assign you a reporting period based on your total annual revenues from GST/HST taxable supplies made in Canada (including those of your associates) for the **preceding year**. Tick the box in the left column that applies to you. If you want to elect to have a different reporting period than the one that you would otherwise be assigned, your options, if any, are listed below. Tick the box in the right column that applies to you. For more information, see Booklet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*.

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

Total annual GST/HST taxable supplies in Canada (including those of your associates)	Reporting period assigned to you, unless you choose to change it (see next column)	Reporting period 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 or <input type="checkbox"/> Quarterly
<input type="checkbox"/> Charities	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly
<input type="checkbox"/> Listed financial institutions	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly*

* Only available if your total annual GST/HST taxable supplies in Canada (including those of your associates) do not exceed \$6 million.

5 Major business activity

Describe your major business activity with as much detail as possible. Use at least a noun, a verb, and an adjective to describe your activity.
Example: Construction – Installing residential hardwood flooring.
Note: Indicate if you are a listed financial institution or a selected listed financial institution and a resident in Canada.

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

_____ %

_____ %

_____ %

6 Direct deposit

To use this option, fill in Form RC366, *Direct Deposit Request for Businesses*.

7 Certification

All businesses **must** fill in and sign this part in order for the form to be processed. Please note that the social insurance number (SIN) is **mandatory** for individuals (sole proprietors) (based on the Social Insurance Number Disclosure Regulations, *Excise Tax Act*). Provide the name **and** SIN of one of the following: owner, partner, or corporate director. 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. We can serve you better when you have complete and valid information on file for your business.

Social insurance number: _____ First name: _____
Last name: _____

The individual signing this form is:

an owner a corporate director a trustee of an estate
 a partner of a partnership an officer of a non-profit organization a third party requestor

First name: _____ Last name: _____
Title: _____ Telephone number: _____

I certify that the information given on this form is correct and complete.

Signature:  _____ Date (YYYY-MM-DD): _____

Personal information is collected under the *Income Tax Act*, *Excise Tax Act*, and other legislation to administer tax, benefits, rebates, elections, and related programs. It may also be used for any purpose related to the administration or enforcement of these Acts such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 223.