



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 Revenue Agency Accounts (RC2)*. 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 Revenu 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.)				Enter your business number (BN) here.				Language ☐ English ☐ 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 ☐ No ☐ 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 ☐ No ☐ 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 Yes ☐ No ☐											
Do you operate a taxi or limousine service? Yes ☐ No ☐ Are you a non-resident who charges admission directly to audiences at activities or events in Canada? Yes ☐ No ☐ 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 ☐ No ☐											
3 Filing information											
Enter your fiscal year-end. 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. Year Month Day		See our pamphlet for information about when you need to register for GST/HST.	
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 ☐			Monthly				No options available				
More than \$500,000 up to \$6,000,000 ☐			Quarterly				☐ Monthly				
\$500,000 or less ☐			Annual				☐ Monthly or ☐ Quarterly				
Charities ☐			Annual				☐ Monthly or ☐ Quarterly				
Financial institutions ☐			Annual				☐ Monthly or ☐ Quarterly				
5 Type of operation											
04 ☐ listed financial institution 08 ☐ non-resident 09 ☐ taxi or limousine operator 99 ☐ 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 two 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.											
7 Voluntary direct deposit routing information - The account holder identified below requests and authorizes the Minister of National Revenue to directly deposit into the account identified below, amounts payable to the account holder under Part IX of the <i>Excise Tax Act</i> .											
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. CRA will deposit your GST/HST refund into your bank account.											
Name(s) of account holder(s): Branch No. Inst. No. Account number											
Certification – All businesses have to complete and sign this part. You are authorized to sign this form if you are an individual owner, a partner, a corporate director, or an officer of your business. You are also authorized to sign this form if, the CRA has on file a form RC59, <i>Business Consent Form</i> , authorizing you as the company's representative. Please note that the Social Insurance Number is mandatory for individuals (sole proprietors) applying to register for a GST/HST account (Social Insurance Number Disclosure Regulations, <i>Excise Tax Act</i>).											
Name of one ☐ owner ☐ partner ☐ corporate director or ☐ officer Name (print) Social Insurance Number ☐ Authorised Third Party Representative											
I certify that the information given on this form is, to the best of my knowledge, true and complete.											
Name (print) Signature Title Year Month Day											