



NOTIFICATION OF ACCOUNTING PERIODS

Use this form to notify us of your business' accounting periods, or to request approval to use fiscal months that are not within standard guidelines. For details, see the information on the back of this form.

Send this completed form to your tax services office. For more information, call our Business Enquiries line at **1-800-959-5525**.

A • Identification

Full legal name		Business Number
Operating, trading, or partnership name (if different from legal name)		
Mailing address		
City	Province	Postal code
Contact person	Title	Telephone number ()

B • Fiscal Year

Indicate the fiscal year for which you are filing this notification or request. From

Year	Month	Day

 to

Year	Month	Day

C • Notification

In the appropriate space, indicate the start and end dates for both your **fiscal quarters** and **fiscal months**. Complete this section regardless of how often you file GST/HST returns. This information helps us to determine the due dates for your GST/HST returns. If you have an annual reporting period, we use this information to determine the due dates of your instalment payments, if applicable.

		Fiscal quarters					
		Start date			End date		
		Year	Month	Day	Year	Month	Day
1							
2							
3							
4							

		Fiscal months					
		Start date			End date		
		Year	Month	Day	Year	Month	Day
1							
2							
3							
4							
5							
6							
7							

		Fiscal months					
		Start date			End date		
		Year	Month	Day	Year	Month	Day
8							
9							
10							
11							
12							
13							
14							

D • Request

I request approval to use fiscal months that are shorter or longer than those described on the back of this form. Attached is a list of the fiscal months for which I am requesting approval. The list indicates the start and end dates of each month. Also included is an explanation of why I need to use these fiscal months. The fiscal quarters meet the guidelines described on the back of this form.

E • Certification

I, _____, (print) certify that the information given on this form and on any attached document is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the registrant or that I am authorized to sign on behalf of the registrant.

Signature of authorized person	Position or title	Year	Month	Day

GENERAL INFORMATION

Accounting Periods

Accounting periods are consecutive periods of time during the course of a fiscal year. Books and records are maintained to record the financial transactions and activities of a business during these accounting periods.

Many businesses use a 12-month period as their fiscal year. In this case, a business's fiscal year ends on the same date every year. The fiscal year is divided into accounting periods of fiscal months and fiscal quarters that end at calendar month ends.

Other businesses do not use a 12-month period as their fiscal year. Some divide their fiscal year into accounting periods that have a consistent number of working days. Others use 4-week accounting periods and have a fiscal year end that always falls on a particular day of a month (e.g., the last Saturday of April). In these cases, the date of the fiscal year end usually changes from year to year. The number of calendar days per accounting period also varies.

Who can use this form?

Use this form if your accounting periods vary in length throughout your fiscal year, or if your quarter-end and month-end dates do not end on the last day of a calendar month. Your accounting periods have to meet our guidelines for fiscal quarters and fiscal months as described in the section called "Guidelines for fiscal quarters and fiscal months."

You can also use this form if you want to use fiscal months that do not meet the guidelines described in the section called "Guidelines for fiscal quarters and fiscal months." See the instructions in the "Request to shorten or lengthen fiscal months" section on this form.

Do not use this form if:

- your business uses a standard 12-month fiscal year, your year end is on the same date every year, and your fiscal months and quarters do not meet the guidelines described on this form; or
- you want to change either your GST/HST fiscal year or your GST/HST filing frequency (e.g., from quarterly to monthly). To change either of these things, call us, or complete and send us Form GST70, *Election, or Revocation of an Election, to Change a GST/HST Fiscal Year*, or Form GST20, *Election for GST/HST Reporting Period*, respectively.

Guidelines for fiscal quarters and fiscal months

Fiscal quarters

There cannot be more than four fiscal quarters in each fiscal year. The first fiscal quarter in a fiscal year has to start on the first day of that fiscal year, and the last fiscal quarter has to end on the last day of that fiscal year. Each fiscal quarter cannot be longer than 119 days and, except for the first and last quarters of the fiscal year, each fiscal quarter cannot be shorter than 84 days.

Fiscal months

The first fiscal month in each fiscal quarter has to start on the first day of that fiscal quarter, and the last fiscal month in each fiscal quarter has to end on the last day of that fiscal quarter. Each fiscal month cannot be longer than 35 days and, except for the first and last month of a fiscal quarter, each fiscal month cannot be shorter than 28 days.

Notification of accounting periods

To notify us of your accounting periods, complete sections A, B, C, and E on the front of this form and send it to us. Be sure to enter all of the fiscal period start and end dates in section C. Attach a separate sheet if you have more than 14 fiscal months in a fiscal year.

If your fiscal months do not meet the guidelines for fiscal months, see the section called "Request to shorten or lengthen fiscal months."

Effect of notification

If the accounting periods you use are within the previously indicated guidelines, we will base your GST/HST reporting and remittance requirements on these periods.

If you have been authorized to file separate GST/HST returns for branches or divisions of your business or organization, the branches or divisions have to use the same accounting periods as your parent organization.

When to file notification

You need to file this form on or before the first day of the fiscal year to which it relates.

If you are a new GST/HST registrant, you have to file this form on or before the day that is the later of:

- the day you apply to be registered or, where you are required to file an application on or before an earlier day, that earlier day; and
- the effective date of your registration.

You have to file a new notification for each fiscal year for which you want to use your accounting periods. If you do not tell us your accounting periods, we will revert your GST/HST return and payment due dates to calendar months or calendar quarters, as appropriate.

Request to shorten or lengthen fiscal months

You need to request approval to use fiscal months that do not meet the guidelines for fiscal months in the section called "Guidelines for fiscal quarters and fiscal months." To make your request, complete sections A, B, D, and E on the front of this form and send the form to us with the reasons for using, and a list of, the fiscal months for which you are requesting approval.

We will notify you about whether we have approved your application to modify the length of fiscal months. If we deny your request, you have to file a notification using fiscal months that meet the standard guidelines.

More information

For more information, call our Business Enquiries line at **1-800-959-5525**.