



ELECTION OR REVOCATION OF THE ELECTION BY PUBLIC SERVICE BODIES TO USE THE SPECIAL QUICK METHOD OF ACCOUNTING

Use this form if you are a registrant and you are: a qualifying non-profit organization, school authority, university, public college, municipality, hospital authority, external supplier, facility operator, or specified facility operator and you wish to use the Special Quick Method of Accounting to determine your net tax. If you are a designated charity, this election is available to you **only** if you meet certain criteria. See the back of this form or the booklet RC4247, *The Special Quick Method of Accounting for Public Services Bodies*, for more information.

A – Identification

Legal name of organization		Business Number	
Trading name (if different from legal name)			
Mailing address (Number, street, and apartment no., P.O. Box no., or R.R. no.)			
City	Province	Postal code	Telephone no. ()
Business address (if different from mailing address) (Number, street, and apartment no., P.O. Box no., or R.R. no.)			
City	Province	Postal code	

B – Eligibility

Put a check mark in the box(es) that defines your organization.

- | | | | |
|---|--|---|--|
| <input type="checkbox"/> Qualifying non-profit organization | <input type="checkbox"/> School authority | <input type="checkbox"/> University | <input type="checkbox"/> Designated charity |
| <input type="checkbox"/> Municipality | <input type="checkbox"/> Public college | <input type="checkbox"/> Hospital authority | <input type="checkbox"/> Specified facility operator |
| <input type="checkbox"/> Facility operator | <input type="checkbox"/> External supplier | | |

C – Election or revocation of the election

I **elect** to determine the net tax of each reporting period of the above-noted organization using the Special Quick Method of Accounting. I wish to begin using this method effective:

Year	Month	Day
_ _ _	_ _	_

I understand that any business of supplying telephone services, electricity, or natural gas carried on by the electing organization in a separate division or department is subject to a different net tax calculation even though I have made this election.

I **revoke** the election to determine the net tax of each reporting period of the above-noted organization using the Special Quick Method of Accounting. I wish to cease using this method effective:

Year	Month	Day
_ _ _	_ _	_

D – Certification

I certify that the information given on this form and in any attached documents is, to the best of my knowledge, true, correct, and complete in every respect, and that I am authorized to sign on the organization's behalf.

Name (print)	Signature	Position or office	Date
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Information about the Special Quick Method

Who can make this election?

You have to be a registrant to make the election to use the Special Quick Method. In addition, you have to qualify as one of the following:

- a municipality;
- a university, public college, or school authority, established and operated other than for profit;
- a hospital authority, external supplier, or facility operator;
- a specified facility operator;
- a qualifying non-profit organization; or
- a designated charity, one of whose main purposes is to provide employment or employment-related assistance to individuals with disabilities, that is designated because it applied to have certain exempt services it provides made taxable.

Generally, your Special Quick Method election applies to all your divisions and departments whether or not they file separate GST/HST returns. However, the election does not apply to separate divisions or departments of your organization that are in the business of supplying telephone services, electricity, or natural gas. If you have separate divisions or departments with this business activity, their net tax has to be calculated using the regular method.

You cannot make this election if you are a provincial gaming authority or a listed financial institution.

When can you make this election?

If you file monthly or quarterly GST/HST returns, you have to make your election on or before the day that the return in which you begin using the Special Quick Method is due.

If you file annual GST/HST returns, you have to make the election on or before the first day of your second fiscal quarter.

If you had previously elected to use the Special Quick Method and revoked that election, you have to wait a minimum of one year from the date the revocation became effective before you can make this election again.

You can start using the Special Quick Method on the effective date you gave us; however, it has to be the first day of a GST/HST reporting period.

How do you elect to use the Special Quick Method?

To elect to use the Special Quick Method, contact our Business Enquiries line at **1-800-959-5525**, or complete this form and send it to your tax services office.

How long does the election stay in effect?

Your election will remain in effect until the earlier of the following two dates:

- the first day of a reporting period in which you no longer qualify as a selected public service body, a qualifying non-profit organization, or specified facility operator; and
- the day on which a revocation of your election becomes effective.

When and how can you revoke the election?

You may revoke the election only **after** it has been in effect for a minimum of one year.

To revoke the election, contact our Business Enquiries line at **1-800-959-5525**, or complete this form and send it to your tax services office.

You have to revoke the election on or before the day the GST/HST return for the last period in which you wish to use the Special Quick Method is due.

The effective date for revoking your election has to be the first day of a reporting period.

Need more information?

See the booklet RC4247, *The Special Quick Method of Accounting for Public Service Bodies*, for information on determining your Special Quick Method remittance rate, supplies that are not eligible, input tax credit limitations, and line-by-line instructions to help you complete your GST/HST return using this method.

For more information, visit our Web site at www.cra.gc.ca, or call our Business Enquiries Line at **1-800-959-5525**.