

Application for Registration

For more detailed information and line-by-line instructions, refer to the *Guide to Registration* (LM-1.G-V). **Incomplete applications (for example, an unsigned application) will be given lowest priority.**

Do not use this area.

If you wish to appoint a representative, complete form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*, and enclose it with this application.

If you simply wish only to obtain an employer identification number, you may contact Revenu Québec to **make a verbal request**. However, you must complete this form to register for any other file administered by Revenu Québec.

Check the box corresponding to each file for which you wish to register.

- Québec corporation income tax Québec sales tax (QST)
 Québec source deductions Goods and services tax and harmonized sales tax (GST/HST)

A Identification

| | | | |
|---|--|---|--|
| Enter your Québec enterprise number (NEQ), if applicable. | | Enter the first nine digits of the Business Number (BN) assigned by the Canada Revenue Agency, if applicable. | |
|---|--|---|--|

◆ If you are an individual, complete section A1. ◆ If you are any other entity, complete sections A2 and A3.

A1 Individual

Complete this section if you are a natural person operating a sole proprietorship, a self-employed person or a person who employs domestic help.

| | | | |
|-------------------------------|-----------|----------------------------|--|
| <input type="checkbox"/> Ms. | Last name | First name | Social insurance number |
| <input type="checkbox"/> Mr. | | | |
| Home address | Number | Street, rural route | Apt., suite |
| City, village or municipality | | Province or state, country | Postal code |
| Area code | Telephone | Extension | Area code |
| Cellular telephone | | Date of birth | Language of communication |
| | | Y M D | <input type="checkbox"/> French <input type="checkbox"/> English |

A2 Other entity

Complete sections A2 and A3 if you are a partnership, corporation, association, co-operative, organization or other entity.

| | |
|--|--|
| Name of the entity | Date of formation |
| Y M D | |
| Address of the place of business or head office | Number |
| Street, rural route | Apt., suite |
| City, village or municipality | |
| Province or state, country | |
| Postal code | |
| Area code | Telephone |
| Extension | Language of communication |
| <input type="checkbox"/> French <input type="checkbox"/> English | |
| Origin of articles of incorporation. Include a copy of any articles that are not registered in Québec. | Was there an amalgamation? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Québec <input type="checkbox"/> Other (specify): _____ | Include a copy of documents certifying the amalgamation (certificate of amalgamation, etc.). |

A3 Partners or directors

Identify the partners of a partnership or the directors of a corporation or other entity. **If your partnership is not registered** (that is, if you do not have a Québec enterprise number (NEQ) assigned by the Registraire des entreprises), you must **have each partner sign** and indicate the percentage of his or her interest in the partnership.

If there are more than three partners or directors, attach an additional sheet.

| | | | | | |
|--|-----------|----------------------------|-------------------------|--|-------------|
| <input type="checkbox"/> Partner <input type="checkbox"/> President | Last name | First name | Social insurance number | | |
| Home address | | | Number | Street, rural route – P.O. box, postal station | Apt., suite |
| City, village or municipality | | Province or state, country | Postal code | Area code Telephone | Extension |
| Partner's or director's signature | | | | Partner's interest (%) | |

| | | | | | |
|---|-----------|----------------------------|-------------------------|--|-------------|
| <input type="checkbox"/> Partner <input type="checkbox"/> Vice-president | Last name | First name | Social insurance number | | |
| Home address | | | Number | Street, rural route – P.O. box, postal station | Apt., suite |
| City, village or municipality | | Province or state, country | Postal code | Area code Telephone | Extension |
| Partner's or director's signature | | | | Partner's interest (%) | |

| | | | | | |
|--|-----------|----------------------------|-------------------------|--|-------------|
| <input type="checkbox"/> Partner <input type="checkbox"/> Sec.-treasurer <input type="checkbox"/> Director | Last name | First name | Social insurance number | | |
| Home address | | | Number | Street, rural route – P.O. box, postal station | Apt., suite |
| City, village or municipality | | Province or state, country | Postal code | Area code Telephone | Extension |
| Partner's or director's signature | | | | Partner's interest (%) | |

B Other addresses

B1 Name and address of the business

Check the box or complete the lines below, as applicable.

The name and address are identical to those indicated in section A.

| | | | | | |
|--|--|----------------------------|---------------------|-------------|------------------------------|
| Business name (if applicable) | | | Area code Telephone | Extension | |
| Address of the principal establishment | | Number | Street, rural route | Apt., suite | Area code Cellular telephone |
| City, village or municipality | | Province or state, country | | Postal code | Area code Fax |

B2 Mailing address

Check the box corresponding to the address where you wish to receive documents concerning the application of the fiscal laws referred to below.

**Corporation
income
tax**

Address in section A Address in section B1 Mailing address below

| | | |
|-------------------------------|----------------------------|-------------|
| Number | Street, rural route | Apt., suite |
| City, village or municipality | Province or state, country | Postal code |

**Source
deductions**

Address in section A Address in section B1 Mailing address below

| | | |
|-------------------------------|----------------------------|-------------|
| Number | Street, rural route | Apt., suite |
| City, village or municipality | Province or state, country | Postal code |

**Consumption
taxes**

Address in section A Address in section B1 Mailing address below

| | | |
|-------------------------------|----------------------------|-------------|
| Number | Street, rural route | Apt., suite |
| City, village or municipality | Province or state, country | Postal code |

C Information about the business

Start-up date of operations

| | | |
|---|---|---|
| Y | M | D |
|---|---|---|

End-date of fiscal year

| | | |
|---|---|---|
| Y | M | D |
|---|---|---|

C1 Your activities

Describe in specific terms your principal activity and your secondary activities, if any.

Do not use this area.

| | | | |
|-------|--|----------------------|--|
| SCIAN | | C.A.E. | |
| SCIAN | | C.A.E. | |
| SCIAN | | C.A.E. | |
| | | Genre d'opération | |

Check the box that corresponds to your situation, if applicable.

Registered charity. Enter your **registration number**:

Non-profit organization that is subsidized
in a proportion of 40% or more

C2 Specific activities

Check **all** the boxes that correspond to your situation. Before registering you for a given file, Revenu Québec may contact you to obtain further information concerning the activity in question.

- Sale of alcoholic beverages otherwise than under a reunion permit
- Retail sale of tobacco products
- Retail sale of fuel
- Activities in the clothing industry
- Collection of insurance premiums in the course of your activities
- Operation of a sleeping-accommodation establishment (short-term lease)
- Sale or lease of road vehicles for periods of 12 months or more
- Sale or lease of new tires
- Logging operations
- Operation of a gas distribution, telecommunications or electric power system

D Information about the GST/HST and the QST

Complete this section if you supply or intend to supply goods or services and you are required to register or have opted to register for the GST/HST, for the QST, or for both. You are not required to register if your total sales are \$30,000 or less. Refer to the guide.

D1 Registration

1. Indicate the date on which you wish your registration for the GST/HST to take effect, or the date on which you are required to be registered. If the date in question is earlier than the date of this application, refer to the guide. Enclose supporting documents, if applicable.

| | | | | | | | | |
|--|---|--|--|--|---|--|--|---|
| | Y | | | | M | | | D |
|--|---|--|--|--|---|--|--|---|

2. Indicate the date on which you wish your registration for the QST to take effect, or the date on which you are required to be registered. If the date in question is earlier than the date of this application, refer to the guide. Enclose supporting documents, if applicable.

| | | | | | | | | |
|--|---|--|--|--|---|--|--|---|
| | Y | | | | M | | | D |
|--|---|--|--|--|---|--|--|---|

D2 Reporting period

Revenu Québec will assign you a reporting period based on your estimated total annual taxable sales (including zero-rated sales) made in Canada. In certain cases, you may elect to use a different reporting period. If so, check the appropriate box below. Otherwise, proceed to section E. Refer to the guide for further information.

| | | |
|--------------------|--|--------|
| Total sales | Indicate your estimated total annual taxable sales (including zero-rated sales) made in Canada by you and your associates. | _____. |
|--------------------|--|--------|

General rule This table covers all registrants, except the special cases mentioned in the next table.

| Reporting period that will be assigned by Revenu Québec, unless you elect otherwise | Total sales | Other reporting periods that may be elected |
|---|-----------------------------------|---|
| Annual ¹ | \$500,000 or less | <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly |
| Quarterly | Between \$500,000 and \$6 million | <input type="checkbox"/> Monthly |
| Monthly | more than \$6 million | None (must remain monthly) |

1. You may be required to make quarterly instalment payments. Refer to the guide.

Special cases If you carry on activities in the garment industry, or if you are a charity or a listed financial institution, refer to the guide. Various conditions apply to the different elections.

| Registrants concerned | Reporting period that will be assigned by Revenu Québec, unless you elect otherwise | Other reporting periods that may be elected |
|------------------------------|---|---|
| Clothing industry | <ul style="list-style-type: none"> – Monthly for QST – According to total sales for GST/HST | <ul style="list-style-type: none"> – No other reporting period may be elected for QST. – The options are the same as those available under the general rule for GST/HST (according to total sales). <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly |
| Charity | Annual | <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly |
| Listed financial institution | Annual | <input type="checkbox"/> Monthly for GST/HST <input type="checkbox"/> Monthly for QST <input type="checkbox"/> Quarterly for GST/HST <input type="checkbox"/> Quarterly for QST |

E Registration with respect to source deductions

Complete this section if you pay (or expect to pay) salaries or wages or another form of remuneration.

| | |
|--|------------------------------|
| Date on which salaries or wages are first paid | Y M D |
|--|------------------------------|

| | | | |
|--|-------------|------------|--|
| Period of operation | First month | Last month | |
| <input type="checkbox"/> Year-round <input type="checkbox"/> Seasonal (specify): ▶ | | | |

F Other information and certification

F1 Your financial institution

Enter the numbers of the financial institution and branch at which you conduct your business transactions.

Number of the branch

Number of the financial institution

Request for direct deposit

Do you wish to have Revenu Québec deposit directly in your account the amounts owed to you under the legislation covered by this application, the *Tobacco Tax Act*, the *Fuel Tax Act* and the International Fuel Tax Agreement (IFTA)?

Yes No

If you answered **yes**, enclose a **personalized cheque** marked "**VOID**." If your cheque is not personalized, enclose a written confirmation from your financial institution providing the necessary information to identify you.

F2 This section must be completed by all businesses, whether registering for the GST/HST, the QST, or both. In the case of an individual or a partnership, the application for registration may be signed by the individual or by a partner of the partnership; if it is signed by someone other than the individual or a partner, the signee must enclose a power of attorney. In the case of a corporation (or other entity), the application for registration may be signed by the president, a vice-president, the secretary or the treasurer, or by any other person duly authorized by a resolution of the board of directors; if the signee is a person so authorized, enclose a copy of the board's resolution to that effect.

I certify that the information provided in this form and in the enclosed documents is accurate and complete.

First and last name (please print)

Signature

Position

Date

F3 Documents enclosed

Check the documents enclosed with your application.

- Copy of any articles of incorporation that are not registered in Québec (section A2)
- Documents certifying amalgamation (section A2)
- If you are registering retroactively, sales invoices or other documents proving that you charged tax, or statements proving that your sales exceeded \$30,000 (section D1)
- List of establishments operated in respect of the retail sale of fuel or tobacco (section D in the guide)
- Personalized cheque, if you are requesting direct deposit (section F1)
- Power of attorney or resolution of the board of directors (section F2)

Do not use this area.

Préparé par _____ Secteur : _____ Téléphone : _____ Date : _____

Inscrit par _____ Téléphone : _____ Date : _____

Autorisé au CPF par _____

Remarques : _____
