

Other (specify): _

Québec

Goods and Services Tax Harmonized Sales Tax Québec Sales Tax



Administered by Revenu Québec

Application for Registration

Application for	Registra	LIOII	
For more detailed information and line-by-line instructions, refer <i>Registration</i> (LM-1.G-V). Incomplete applications (for example application) will be given lowest priority .		Do no	ot use this area.
If you wish to appoint a representative, complete form MR-69-V, <i>PoRevocation</i> , and enclose it with this application.	ower of Attorney, A	uthorization to Co	nmmunicate Information, o
If you simply wish only to obtain an employer identification number However, you must complete this form to register for any other file			make a verbal request
		monized sales tax	(GST/HST)
A Identification			
Number (NEO) if applicable	the first nine digits of per (BN) assigned by the cy, if applicable.		
person or a person who employs domestic help. Ms. Last name First name Mr. Home address Number Street, rural route		Α	Social insurance number
Thome dudiess Number Street, total route		,,	pt., 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 French English
A2 Other entity Complete sections A2 and A3 if you are a partne organization or other entity.	ership, corporation, as	sociation, co-operativ	ve,
Name of the entity		Date of formation	
Address of the place of business or head office Number Street, rural route		А	xpt., suite
City, village or municipality Province or state, country			Postal code
Area code Telephone Extension			Language of communication
			French English
Origin of articles of incorporation. Include a copy of any articles that are not registered in Québec.		n amalgamation?	Yes No

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.

	Last name	First name			Social insurance number
Partner President	East Hamo	That hame			
Home address	Number	Street, rural route – P.O. box, pos	tal station		Apt., suite
rionic addices	Number	Street, farafroate 1.0. box, pos	ital station		Apt., suite
City, village or	municipality	Province or state, country	Postal code	Area code Telep	phone Extension
only, mage or	ao.pay		l I	1	I I
Partner's or dire	ector's signature			Partner	r's interest (%)
Partner	Last name	First name			Social insurance number
☐ Vice-president					
Home address	Number	Street, rural route – P.O. box, pos	tal station		Apt., suite
City, village or	municipality	Province or state, country	Postal code	Area code Telep	phone Extension
Partner's or dire	ector's signature			Partner	r's interest (%)
Partner Sectreasurer	Last name	First name			Social insurance number
Director					
Home address	Number	Street, rural route – P.O. box, pos	tal station		Apt., suite
City, village or	municipality	Province or state, country	Postal code	Area code Telep	phone Extension
Partner's or dire	ector's signature			Partner	r's interest (%)
B Oth					
D Uth	er addresses				
B1 Nam	ne and address	of the business			
		ne lines below, as applicable.			
	•		n A		
II	ie name and address a	re identical to those indicated in section	II A.		
Business name	(if applicable)			Area code Telep	phone Extension
Address of the	principal establishment	Number Street, rural route	Αŗ	ot., suite A	rea code Cellular telephone
011 111					
City, village or	municipality	Province or state, country	Postal	code	rea code Fax

Check to belo		ddress where you wish to red	ceive documents c	concerning the application of the	e fiscal laws referred
Corporation	Address in section A	Address in section B1	Mailing add	lress below	
income tax	Number	Street, rural route		Apt., suite	
	City, village or municipality	Province or state, country			Postal code
Source	Address in section A	Address in section B1	Mailing add	lress below	
deductions	Number	Street, rural route		Apt., suite	
	City, village or municipality	Province or state, country			Postal code
Consumption	Address in section A	Address in section B1	Mailing add	lress below	
taxes	Number	Street, rural route		Apt., suite	
	City, village or municipality	Province or state, country			Postal code
	r activities Decific terms your principal activi	ty and your socondary activitie	os if any	Do not on this	
Describe III St	ecinc ternis your principal activi	ty and your secondary activities	es, II aliy.	SCIAN SCIAN SCIAN	C.A.E. C.
Check the box	that corresponds to your situation	n, if applicable.			
Registered	d charity. Enter your registration	number:		Non-profit organization that is in a proportion of 40% or mor	

B2 Mailing address

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
H	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.
- 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.

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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.

zero-rated sales) made in Canada by you and your associates.	Total sales	Indicate your estimated total annual taxable sales (including zero-rated sales) made in Canada by you and your associates.	
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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	☐ Monthly ☐ Quarterly
Quarterly	Between \$500,000 and \$6 million	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	Monthly for QST According to total sales for GST/HST	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). Monthly Quarterly
Charity	Annual	☐ Monthly ☐ Quarterly
Listed financial institution	Annual	☐ Monthly for GST/HST ☐ Monthly for QST ☐ Quarterly for GST/HST ☐ 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		
Period of operation	First month	Last month
Year-round Seasonal (specify):		

Other information and certification F1 Your financial institution Enter the numbers of the financial Request for direct deposit institution and branch at which you conduct your business transactions. 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)? Number of the branch Yes No If you answered yes, enclose a personalized cheque marked "VOID." If your cheque is not Number of the financial institution 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 Signature Position Date **F**3 **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. _____ Secteur : Préparé par ___ Téléphone : Date:___ Téléphone : Inscrit par ___ Date : _____ Autorisé au CPF par ___ Remarques: __