



Refer to the instructions below for general information on completing the *Application for Registration* and the schedules accompanying it. For more detailed information and line-by-line instructions, refer to the [Guide to Registration \(LM-1.G-V\)](#).

FOR DEPARTMENTAL USE ONLY		
B.R.	Numéro d'inscription TPS ou numéro d'entreprise	
B.R.	Numéro d'identification	Dossier T Q
B.R.	Numéro d'identification	Dossier R S
B.R.	DECOR	

Complete only one of the first three parts of section A, "Identification." Be sure to check the appropriate box below.

- If you are an individual, complete section A1.
- If you are a partnership, complete section A2.
- If you are a corporation, association, co-operative, organization or other entity, complete section A3.

If you wish to register with respect to corporation income tax, also complete section A4.

Then complete sections B to D.

**Answer the following questions to determine which schedules you should complete:
Be sure to check the appropriate box or boxes below.**

- Are you a partnership, corporation, association, co-operative, organization or other entity?
 - If the answer is **yes**, complete Schedule **A** to identify the members or the directors.
- Do you sell property or services in Québec?
 - If the answer is **yes**, complete Schedule **B** to register for the GST/HST and the QST.
- Do you have employees?
 - If the answer is **yes**, complete Schedule **C** to register with respect to source deductions.
- Do you manufacture or sell alcoholic beverages (beer, wine, cider, etc.)?
 - If the answer is **yes**, complete Schedule **D**.

Note: If your activities are related to **fuel** or **tobacco**, refer to the section of the guide entitled "Information concerning fuel and tobacco" (page 24).

A IDENTIFICATION

A1 Individual

<input type="checkbox"/> Ms. <input type="checkbox"/> Mr.	Last name	First name	Social insurance number	Date of birth	year	month	day
Home address		Number	Street, avenue, rural route, etc.	Apt., suite	Area code	Telephone	
City, municipality		Province or state, country		Postal code	Area code	Fax	
Contact person (refer to the guide for further information)				Area code	Telephone		Language of communication <input type="checkbox"/> English <input type="checkbox"/> French
Québec enterprise number (NEQ)			Business Number (federal)				

A2 Partnership

Include Schedule A.

Name of partnership			Québec enterprise number (NEQ)	Business Number (federal)						
Address		Number	Street, avenue, rural route, etc.	Apt., suite	Area code	Telephone				
City, municipality		Province or state, country		Postal code	Area code	Fax				
Contact person (refer to the guide for further information)				Area code	Telephone		Language of communication <input type="checkbox"/> English <input type="checkbox"/> French			
					Date of formation			year	month	day

A3 Corporation, association, co-operative, organization or other entity

Include Schedule A.

Name of the corporation (or other entity)			Québec enterprise number (NEQ)	Business Number (federal)						
Name of any businesses to which the corporation (or other entity) is related										
Address of the head office		Number	Street, avenue, rural route, etc.	Apt., suite	Area code	Telephone				
City, municipality		Province or state, country			Postal code	Area code	Fax			
Contact person (refer to the guide for further information)				Area code	Telephone		Language of communication <input type="checkbox"/> English <input type="checkbox"/> French			
Origin of the articles of incorporation <input type="checkbox"/> Québec <input type="checkbox"/> Other (specify) _____ Include a copy of the articles of incorporation if they were issued by an authority other than the Québec government.			Date of incorporation			year		month		day
			Was there an amalgamation? <input type="checkbox"/> Yes <input type="checkbox"/> No Include a copy of documents certifying the amalgamation (articles of amalgamation, etc.).							

A4 Information for purposes of corporation income tax

This address will be used solely to send you your returns.
Do not complete this section if the address is the same as that indicated in section A3.

Address	Number	Street, avenue, rural route, etc. – P.O. box, postal station	Apt., suite
City, municipality		Province or state, country	Postal code
Contact person (refer to the guide for further information)			Area code Telephone
			year month day
			Start-up date of business

B INFORMATION RESPECTING THE BUSINESS

B1 General information

Commercial name (if applicable)			
Address of the principal place of business	Number	Street, avenue, rural route, etc.	Apt., suite
City, municipality		Province or state, country	Postal code
Contact person (refer to the guide for further information)		Area code Telephone	Language of communication <input type="checkbox"/> English <input type="checkbox"/> French
			year month day
			End-date of the fiscal year

B2 Information concerning your activities

Describe in specific terms your principal activity.	For departmental use only	
	C.T.I. [][][][] C.T.I. [][][][] C.T.I. [][][][]	C.A.E. [][][][] Cat. [][][] C.A.E. [][][][] C.A.E. [][][][] C.C.C. [][][][]
Describe in specific terms your secondary activities, if any (to a maximum of two).	AS <input type="checkbox"/> PL <input type="checkbox"/> FM <input type="checkbox"/> PM <input type="checkbox"/> HE <input type="checkbox"/> PN <input type="checkbox"/> OF <input type="checkbox"/> PE <input type="checkbox"/>	Genre d'opération [][]
Check all the boxes that apply to your situation.		
<input type="checkbox"/> Retailer <input type="checkbox"/> Manufacturer <input type="checkbox"/> Registered charity (enter your registration number) <input type="checkbox"/> Wholesaler <input type="checkbox"/> Service	<input type="checkbox"/> Non-profit organization that is unsubsidized or that is subsidized in a proportion of less than 40% <input type="checkbox"/> Non-profit organization that is subsidized in a proportion of 40% or more	

B3 Information concerning specific activities

Answer the questions below. For each question to which you answer **yes**, the Ministère du Revenu will contact you, if necessary, to obtain further information concerning the activity in question and to register you for the corresponding files.

- | | | |
|--|------------------------------|-----------------------------|
| • Do you engage in logging operations? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| • Do you work in the field of insurance? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| • Do you collect insurance premiums in the course of your activities (travel agency, automobile dealership, etc.)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| • Do you operate a sleeping-accomodation establishment? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| • Do you sell perchloroethylene? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

C INFORMATION CONCERNING YOUR FINANCIAL INSTITUTION

Enter the number of your financial institution and of the branch that you use for your business transactions.

Number of the financial institution

Number of the branch

Request for direct deposit

Do you wish to have the Ministère du Revenu du Québec deposit directly into your account the amounts owed to you under the legislation covered by the *Application for Registration* (and its schedules), as well as the amounts owed to you under the Licenses Act, the Tobacco Tax Act and the Fuel Tax Act?

Yes No

If you answered **yes**, enclose a cheque (preferably personalized) with the word "**CANCELLED**" marked on the front and your name entered on the back. If your cheque is not personalized, you must also enclose a written confirmation from your financial institution containing the necessary information to identify you and your account.

D CERTIFICATION

This section must be completed by all businesses. 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 with no other formality; 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 the board of directors; if the signee is a person so authorized, a copy of the board's resolution to that effect must be enclosed.

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

First and last names

Signature

Position

Date

For departmental use only

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

Inscrit par _____ Téléphone : _____ Date : _____

Autorisé au CPF par _____

Remarques : _____

**IDENTIFICATION OF THE PARTNERS OF A PARTNERSHIP OR
OF THE DIRECTORS OF A CORPORATION OR OTHER ENTITY**

Name of the partnership, corporation or other entity	Québec enterprise number (NEQ)	Business Number (federal)
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If your partnership is not registered, you must have each partner sign and indicate the percentage of his or her interest in the partnership.

If there are more than four 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, avenue, rural route, etc. – P.O. box, postal station	Apt., suite
City, municipality	Province or state, country	Postal code	Area code Telephone
Partner'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, avenue, rural route, etc. – P.O. box, postal station	Apt., suite
City, municipality	Province or state, country	Postal code	Area code Telephone
Partner's signature		Partner's interest (%)	

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

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



REGISTRATION FOR THE GST/HST AND THE QST

Name of the individual or entity	Individual's SIN	Québec enterprise number (NEQ)	Business Number (federal)
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Part I Information respecting the GST/HST

You are applying to register for the GST/HST because you intend to supply goods or services in Canada and one of the situations described below applies to you. Check **all** the boxes that apply.

- You are an individual, a partnership or a corporation and your total annual revenue from GST/HST-taxable sales (including zero-rated sales), made worldwide by you and your associates, is more than \$30,000.
- You are a public service body (i.e., a non-profit organization, charity, municipality, school authority, hospital authority, public college or university) and your total annual revenue from GST/HST-taxable sales (including zero-rated sales), made worldwide by you and your associates, is more than \$50,000.
- You are a charity or public institution that was covered by the special small-supplier rule before registering.
- You are the operator of a taxi or limousine business.
- You are not resident in Canada, but you charge admission directly to the public for activities or events held in Canada.
- Irrespective of whether you are resident in Canada, you receive orders for prescribed property that is to be sent by mail or messenger to addresses in Canada, and your total annual revenue from GST/HST-taxable sales (including zero-rated sales) made worldwide is more than \$30,000 or, if you are a public service body, more than \$50,000.
- You have opted to register for the GST/HST, even though you are not required to do so.

1. Indicate your **estimated** total annual revenue from GST/HST-taxable sales (including zero-rated sales) **made in Canada** by you and your associates. _____
2. 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.

year	month	day

Part II Information respecting the QST

You are applying to register for the QST because you intend to supply property or services in Québec and one of the situations described below applies to you. Check **all** the boxes that apply.

- You are already registered for the GST/HST, or you are applying to register for the GST/HST (in which case you must also apply to register for the QST).
- You are not resident in Québec, but you make taxable (other than zero-rated) sales of passenger transportation services in Québec.
- You are engaged in the retail sale of tobacco products. If this is the case, answer question 3 on the following page.
- You are engaged in the retail sale of fuel.
- You are engaged in the sale of alcoholic beverages otherwise than under a "reunion permit."
- You supply financial services.
- You sell road vehicles or lease such vehicles for periods of 12 months or more.
- You sell or lease new tires.

Part II Information respecting the QST (continued)

1. Indicate your **estimated** total annual revenue from QST-taxable sales (including zero-rated sales) made worldwide by you and your associates. _____
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. _____
 year month day
3. Are you engaged in the sale of tobacco products through vending machines? Yes No
 If you answered **yes**, indicate the number of machines _____ and the number of stickers required _____.
 In order to obtain stickers, you must provide certain information concerning the vending machines. Refer to the guide for further information.

Part III Reporting period for the GST/HST and the QST

Unless you are a financial institution or a charity, the Ministère du Revenu du Québec will assign you a reporting period based on your estimated total annual revenue from GST/HST-taxable and QST-taxable sales (including zero-rated sales) indicated above. In certain cases, you may elect to use a different reporting period. If you wish to do so, check the appropriate box below. Otherwise, proceed to Part IV.

Estimated total annual revenue from taxable sales made in Canada by you and your associates	Reporting period that will be assigned by the Ministère du Revenu du Québec, unless you elect otherwise (refer to the right-hand column)	Other reporting periods that may be elected
more than \$6 million	monthly	no other reporting period may be elected (must remain monthly)
\$6 million or less, but more than \$500,000	quarterly	<input type="checkbox"/> monthly
\$500,000 or less	annual	<input type="checkbox"/> monthly <input type="checkbox"/> quarterly
Charity	annual	<input type="checkbox"/> monthly <input type="checkbox"/> quarterly
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

Part IV Mailing address for GST/HST and QST purposes

The address you indicate will be used for the purposes of sending you all of your documents concerning the GST/HST. In respect of the QST, it will be used to send you your QST return only.
 Do not complete this part if the address is the same as that indicated in section B1 of the *Application for Registration*.

Address	Number	Street, avenue, rural route, etc. – P.O. box, postal station	Apt., suite
City, municipality	Province or state, country		Postal code
Contact person (refer to the guide for further information)	Area code	Telephone	Language of communication <input type="checkbox"/> English <input type="checkbox"/> French

REGISTRATION WITH RESPECT TO SOURCE DEDUCTIONS

Name of the individual or entity	Individual's SIN	Québec enterprise number (NEQ)	Business Number (federal)
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Complete this schedule if you pay (or expect to pay) salaries or wages or another form of remuneration.

Date on which salaries or wages are first paid	year month day	Number of the government project (if applicable)
Source deduction accounts		
If you wish to have more than one source deduction account, specify the purpose of each such account (employees, managerial staff, pension plan, etc.).		
Identification of the accounts:		

Period of operation	<input type="checkbox"/> year-round <input type="checkbox"/> seasonal (specify)	First month Last month
		▶ <input type="text"/> <input type="text"/>
Do you wish to receive the <i>Guide for Employers (TP-1015.G-V)</i> ? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Mailing address for source deduction purposes

The address you indicate will be used only for the purposes of sending you your source deduction returns.
Do not complete this part if the address is the same as that indicated in section B1 of the *Application for Registration*.

Address	Number	Street, avenue, rural route, etc. – P.O. box, postal station	Apt., suite
City, municipality	Province or state, country		Postal code
Contact person (refer to the guide for further information)		Area code Telephone	Language of communication <input type="checkbox"/> English <input type="checkbox"/> French

MANUFACTURE OR SALE OF ALCOHOLIC BEVERAGES

Name of the individual or entity	Individual's SIN	Québec enterprise number (NEQ)	Business Number (federal)
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Complete this schedule if you manufacture or sell beer, wine, cider or any other alcoholic beverage.

<p>1. Do you sell alcoholic beverages for consumers to take away for home consumption?</p> <p>Start-up date of this activity in Québec</p> <p style="text-align: center;">year month day</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>2. Do you sell alcoholic beverages to retail dealers (operating establishments such as convenience stores) that hold a permit authorizing the sale of such beverages for home consumption?</p> <p>Start-up date of this activity in Québec</p> <p style="text-align: center;">year month day</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>3. Do you sell alcoholic beverages to consumers for consumption at your establishment?</p> <p>If you answered yes, enclose a cheque or money order for \$30 made payable to the Minister of Revenue of Québec in order to obtain a retailer's licence. A single licence is valid for all your branches or divisions. If you hold a "reunion permit" issued under the Act respecting liquor permits, you are not obliged to pay \$30.</p> <p>Start-up date of this activity in Québec</p> <p style="text-align: center;">year month day</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>4. Do you sell alcoholic beverages to retail dealers that hold a permit authorizing the sale of such beverages for consumption at their establishment (such as restaurants, bars, pubs and taverns)?</p> <p>Start-up date of this activity in Québec</p> <p style="text-align: center;">year month day</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>5. Do you hold a brewer's permit, beer distributor's permit, cider maker's permit, wine maker's permit or distiller's permit?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>6. Do you hold a small-scale beer producer's permit or a small-scale production permit for alcoholic beverages other than beer?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>