

VENDOR CERTIFICATION FORM

(NOTE: the term "vendor" is used to refer to all individuals and businesses providing services to Science North and includes "suppliers" and "contractors")

Legal Name _____
Address _____
Phone # _____ Fax # _____

As a requirement of the Income Tax Act, Science North needs to properly identify the tax status of the individuals and businesses who receive payments for services performed on behalf of the Science Centre.

In order to ensure that T4-A supplementary slips are created correctly for all individuals who receive payments from Science North, vendors are **required to provide the following information:**

Status of the Vendor (Check off the applicable status box) Business Entities
 Individual Sole Proprietor Partnership Corporation

Individual - Non Business Entity

Social Insurance Number (SIN) 9 digits _____

Are you a member in good standing with the Ontario College of Teachers? Yes No

If yes, include your Ontario College of Teachers Registration #: _____

Business Entities (Sole Proprietors, Partnerships and Corporations)

Payment will not be processed unless one of the numbers below is provided. Small businesses must meet CRA requirements for small businesses (see page 2 of this form) and may check the Small Business box if the HST will not be invoiced. If a partnership does not have a BN or HST/HST number, the SIN of one of the partners must be provided.

Social Insurance Number (SIN) 9 digits _____ Date of Birth (mm/dd/yyyy): _____

Small Business I hereby certify that I qualify as a small supplier under Section 148 of Bill C-62 and I am, therefore, not required to register for HST purposes.

OR

Business Number (BN), 15 digits _____ RT _____

OR

HST/HST Number, 9 digits _____

Vendor Permit

Vendors that will be charging Provincial Taxes must provide their vendor permit number.

Vendor Permit Number _____

"I certify that the information above is correct and complete, and fully discloses tax status of the individual or business named above ."

Signature _____

Print Name _____

Phone Number _____

SMALL SUPPLIERS CERTIFICATION

Small Suppliers Section 148 - Small supplier status

This section sets out the rules for determining the status of a person as a "small supplier" for HST purposes. A small supplier is not required to collect tax on taxable supplies. Nor is a small supplier entitled to claim an input tax credit for tax paid on taxable inputs.

It is important to note that a person qualifying as a small supplier may elect to become a HST registrant. A small supplier who registers is of course required to collect tax on any taxable supplies. However, it is to the advantage of small supplier selling to other businesses to register as this allows the small supplier to obtain input tax credits on purchases and the supplier's business customers will ordinarily be entitled to claim input tax credits for any tax they pay.

A person is not required to apply for status as a small supplier. Moreover, unless a small supplier applies for registration, there is no requirement to file any HST returns in respect of the commercial activity.

Pursuant to subsection 148(1), a person qualifies as a small supplier throughout any calendar quarter and the following month if the total consideration for taxable supplies made by the person in the preceding 12-month period did not exceed \$30,000. For the purpose of this rule:

- The \$30,000 threshold is determined by reference to the total consideration for taxable supplies, excluding the proceeds from any sales of capital property, made in that 12-month period;
- The threshold is determined by reference to the aggregate of the taxable supplies made by the person and any associated person in that period ("associated person" is defined in Section 127); and
- Persons carrying on lotteries or gambling activities are entitled to deduct certain prizes or winnings paid out to determine whether they are below the \$30,000 threshold. This provision is of particular relevance for charities and non-profit organizations.

Subsection 148(2) provides an exception to the rule described above. Under this subsection, a person ceases to qualify as a small supplier at any time in a calendar quarter when the total consideration for taxable supplies of that person and of associated persons in that quarter exceeds \$30,000. For the purposes of this rule, proceeds from the sale of capital property are excluded. When the threshold is exceeded, the person ceases to qualify as a small supplier. As a result, the person is required to become registered and collect tax on all supplies, other than exempt supplies, made in the course of any commercial activities.

Subsection 148(3) denies "small supplier" status to a non-resident person whose only business carried on in Canada is the selling of admissions to a place of amusement, seminar, activity or event. The effect is to require non-residents in such circumstances to collect and remit tax on admissions which they sell directly to spectators/attendees even if the aggregate value of admissions charged does not exceed the \$30,000 threshold.