

Personnel # _____ Student # _____ SIN # _____
(blank if new) *(If applicable)*

Form of Address Mr Ms _____ Other (*Specify*) _____ Birthdate (dd/mm/yy) _____

Last Name _____ First Name _____

Permanent/Official Tax Address _____

Suite/Unit # _____ City _____ Prov. _____ Postal Code _____

Phone/Cell # _____ Email _____

- ☆ If you do not have a SIN, or you have applied for one at Service Canada, your payment can not be processed without attaching a copy of your "Acknowledgement of Application for SIN" to this payment form.
- ☆ If your SIN begins with 9: ① AND you are not a full-time student - A COPY OF YOUR VALID WORK PERMIT MUST BE ATTACHED
OR ② AND you are a Landed Immigrant - A COPY OF YOUR IMMIGRANT STATUS PAPERS MUST BE ATTACHED

Payments WILL NOT be processed without a Small Traders Certification Form or GST #:

Exempt Small Traders Certification Form must be completed and attached to this form if your annual T4A income is less than \$30,000

or

Payable GST #: _____

Canadian Resident: Yes No *15% tax will be deducted (unless a tax waiver is submitted to and approved by Revenue Canada at least 8 weeks prior to payment)*

Services Rendered: Consultant Fee Artist's Exhibit
 Honoraria Short Course/Seminar
 Guest Lecturer Other: _____

★ Signature: _____ Date: _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

**PAYMENTS CANNOT BE PROCESSED WITHOUT A COPY OF THE APPROPRIATE PAPERWORK
ALL T4 PAYMENTS (PAYABLE IN CDN FUNDS) WILL BE PROCESSED ON THE MONTHLY PAYROLL**

TO BE COMPLETED BY HIRING DEPARTMENT

First day worked: _____ <i>dd/mm/yyyy</i>	Total Payment: \$ _____ <input type="checkbox"/> CDN
Last day worked: _____ <i>dd/mm/yyyy</i>	CC: _____ CFC: _____ FUND: _____
Special Instructions: _____	

Approved by: _____ Date: _____

SMALL TRADERS CERTIFICATION FORM

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 GST PURPOSES.

NAME OR COMPANY (*Please Print*)

SIGNATURE

DATE

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 GST 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 GST 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 suppliers 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 GST 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 a spectators/attendees even if the aggregate value of admissions charged does not exceed the \$30,000 threshold.

UNIVERSITY OF TORONTO MISSISSAUGA
– PAYROLL BANK AUTHORIZATION FORM for DIRECT DEPOSIT –

1. To ensure accuracy of your account number, please enclose a cheque marked “VOID” or a personalized deposit slip.
2. Please be sure to include all “0” and “—” when recording your account number.
3. Effective Date: Indicate when the deposit is to be effective (this is subject to Payroll deadlines)
4. **Return the completed form to :** Human Resources, Academic Annex, Room 112 – AX 112

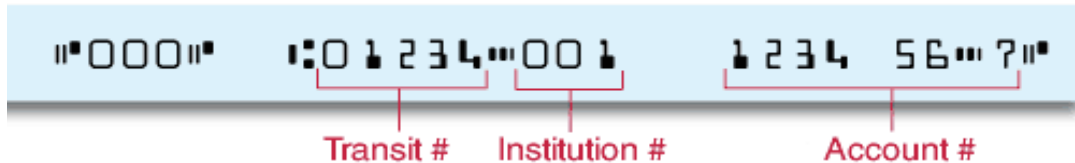
First Name	Last Name	Personnel Number

Requested Action *(check one only)*

New Direct Deposit (first time set-up)
 Change Direct Deposit

Effective Date (DD/MM/YYYY) : _____

Bank or Financial Institution Information



Name of Bank or Financial Institution #:		
Bank Transit #:		
Bank Account #:		
Bank Address: <i>(Canadian Branches only)</i>		
City:		Postal Code:

I hereby authorize the University of Toronto to deposit my payroll payment in the bank or financial institution designated and I hereby authorize the bank or financial institution designated to release my bank account number to the University of Toronto Payroll Department.

Signature	Date