

Information about the Special Quick Method

Who can make this election?

You have to be a GST/HST registrant to elect to use the Special Quick Method. You must also qualify as one of the following:

- a municipality;
- a school authority, university, or public college established and operated other than for profit;
- a hospital authority, external supplier, or facility operator;
- a specified facility operator;
- a qualifying non-profit organization; or
- a designated charity, one of whose main purposes is to provide employment or employment-related assistance to individuals with disabilities, that is designated because it applied to have some exempt supplies of certain services it provides to registrants made taxable.

Divisions and departments

Generally, your Special Quick Method election applies to all your divisions and departments whether or not they file separate GST/HST returns. However, the election does not apply to separate divisions or departments of your organization that are in the business of providing telephone services, electricity, or natural gas. If you have separate divisions or departments with these business activities, their net tax has to be calculated using the regular method.

When can you make the election?

If you file annual GST/HST returns, you have to make the election on or before the first day of your second fiscal quarter.

If you file monthly or quarterly GST/HST returns, you have to make your election on or before the due date of the return on which you begin using the Special Quick Method.

You can start using the Special Quick Method on the effective date you indicate to us on this form, provided it is the first day of a GST/HST reporting period.

If you previously elected to use the Special Quick Method and had revoked that election, you have to wait a minimum of one year from the date the revocation became effective before you can make the election again.

How do you elect to use the Special Quick Method?

To elect to use the Special Quick Method, complete and send this form to your tax services office. You can find the address at www.cra.gc.ca/tso or by calling us at **1-800-959-5525**.

How long does the election stay in effect?

Your election stays in effect until the earlier of:

- the first day of a reporting period in which you no longer qualify as a selected public service body, a specified facility operator, a qualifying non-profit organization, or a designated charity; and
- the day on which the revocation of your election becomes effective.

When and how can you revoke the election?

You can revoke the election only **after** your Special Quick Method election has been in effect for at least one year.

Exception

For reporting periods that include July 1, 2010, or for any reporting period that begins after July 1, 2010, but before July 1, 2011, you can revoke your Special Quick Method election, even if it has not been in effect for at least one year.

To revoke the election, complete and send this form to your tax services office. You can find the address at www.cra.gc.ca/tso or by calling us at **1-800-959-5525**.

You have to revoke the election by the due date of the GST/HST return for the last reporting period in which you wish to use the Special Quick Method.

Note

The effective date for revoking your election has to be the first day of a reporting period.

For more information

For more information, see Guide RC4247, *The Special Quick Method of Accounting for Public Service Bodies*, go to www.cra.gc.ca/gsthst, or call **1-800-959-5525**.