



Information Gathering Form - Individuals

If you are part of an Alternative Payment Program (APP), you do not need to complete this form. Please contact the Operations Manager at mam@operationsmanager@utoronto.ca for further inquiry.

Are you a HST Registrant Individual? Yes No

If YES, please provide your HST # _____

If NO, please complete and submit a Small Supplier Certification Form and this document.

Title		Surname		First Name		Date of Birth (dd/mm/yyyy)		
Hospital Affiliation/ Clinic Name			Department, Division			Social Insurance Number		Personnel # (Internal use only)
ADDRESS				HOME PHONE #				
CITY/PROVINCE				BUSINESS PHONE #				
POSTAL CODE				CELLULAR PHONE #				
COUNTRY				EMAIL ADDRESS				
CITIZENSHIP								

Signature

Date

University of Toronto – Payroll Bank Deposit Authorization

If you are enclosing a cheque marked "VOID", you do not need to complete the information below.

- To ensure accuracy of your account number, please enclose a cheque marked "VOID" or a personalized deposit slip.
- Please be sure to include all "0" and "-" when recording your account number.
- Effective Date: Indicate when the deposit is to be effective (This is subject to Payroll Deadlines.)

SURNAME		GIVEN NAME(S)		SOCIAL INSURANCE NO.		PERSONNEL NUMBER			
						EFFECTIVE DATE			
BANK ACCOUNT NUMBER		INTERNAL USE ONLY		NAME OF BANK OR FINANCIAL INSTITUTION			DAY	MTH	YEAR
MAIN INTERSECTION OF BANK (OR PLAZA)		BANK ADDRESS (STREET NO. & NAME, CITY, PROVINCE) CANADIAN BRANCHES ONLY			POSTAL CODE		BANK TELEPHONE NO.		

I HEREBY AUTHORIZE THE UNIVERSITY OF TORONTO TO DEPOSIT THIS 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 SIGNED			FACULTY OF MEDICINE	DEPARTMENT
	DAY	MTH	YEAR		

PAYROLL DIRECT DEPOSIT SERVICE

The direct deposit service is a means of depositing funds to accounts at chartered banks and other financial institutions across Canada. The Payroll Department supplies a magnetic tape to the bank and your pay is deposited into your bank account via data transmission. There is no manual processing at your bank branch.

By completing the PAYROLL BANK DEPOSIT AUTHORIZATION CARD, you will authorize the Payroll Department (see above), to deposit your pay directly into your bank account. This system of payment reduces payment risks such as lost or stolen cheques and ensures timely receipt of payment. This system does not rely on the postal system, so your payment will not be affected by a disruption in postal service.

Because there is no manual posting, your account number must be recorded accurately. An account number with incorrect or missing information will be rejected by the computer. For this reason be sure to include all "0" and "-" when recording your account number. To ensure that your account number is correct please enclose a cheque marked "VOID" for an account with chequing privileges or a personalized deposit slip. If this is not possible, your bank branch can assist you in completing the account number.

PHYSICIANS WHO ARE CHANGING THEIR BANK INFORMATION should not close the account to which the Payroll Department is currently depositing your pay until you have had one successful deposit to your new account.

SMALL SUPPLIER 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 HST/GST PURPOSES.

NAME OR COMPANY – PLEASE PRINT

SIGNATURE

DATE

Small Suppliers

Section 148 Small supplier status

This section sets out rules for determining the status of a person as a small supplier for GST/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 GST/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 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 credit 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/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 purpose 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 activity.

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.