



Info-CRAC®

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THE HUMAN SIDE OF CORPORATE BUSINESS

Getting tax numbers for businesses (GST + QST): HOW TO GET THEM FASTER

The word “tax” is rarely associated with a joyful event. When it is not a matter of paying it, it is a matter of filing paper work. In the latter case, there are, thankfully, services that can make it a lot easier. Services like *TaxExpress™*.

Simple and efficient

The forms required for securing tax numbers for a new business (GST & QST) are anything but simple. With *TaxExpress™*, the work is greatly simplified. On the one hand, data entry is streamlined to a maximum. Furthermore, we take charge of the physical filing of the request and the retrieval of tax number confirmations. The result is that you save a great deal of time and inconvenience.

Common errors

This being said, even the most efficient service is helpless when the information submitted to Revenu Quebec is flawed.

Government examiners are quite thorough. Disclosure of required information is therefore essential. When incorrect information turns-up, the file is stalled at the government office until you (or your client) can communicate the correct information.

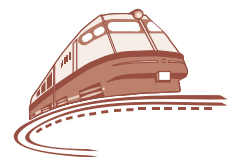


Chart

The Chart appearing on page 3, lists the main errors and omissions that we encounter when filing GST/QST request forms on behalf of our clients. Avoid these, and you will practically guaranty quick retrieval of your tax numbers. For more information or to receive our request form via e-mail, please contact one of our service specialists. Thank you.

cont'd on page 3

Order your tax numbers (GST, QST and DAS) with your incorporation, with the **TAXEXPRESS™** Service



This service allows you to meet a crucial requirement for your client at the time of incorporating a new company.

Avoid the formalities and delays of filing for GST, QST and the Deductions at Source numbers with **TAXEXPRESS™**. All that you have to do is send us, along with your Articles of Incorporation, our request form duly completed and signed. Once the numbers are issued, we promptly fax them to you.

Service fee: \$50 for GST or \$85 for both GST/QST. Fees include taxes!

For more information, please contact Ms. Kelly Cardoso (514) 861-2722 (ext. 329).

What's new . . .

New Federal Service: "Certificate of existence"

It is now possible to order from Industry Canada a "certificate of existence". This certificate attests that:

- The corporation exists under the *Canada Business Corporations Act* (CBCA) and
- That it has not been discontinued or
- Has not been dissolved as of a certain date (or during a defined period of time).

It must be noted that this does not replace the certificate of compliance which attests that a corporation formed or continued under the CBCA, has submitted the prescribed annual reports to the Director and has paid all required fees.

For more details regarding the cost and turn-around for this service, please contact Ms. Joanna Jacobson at (514) 861-2722, ext. 334.

Turnaround Schedule for Corporate Services as of February 1st, 2003

SERVICES	PROVINCIAL	FEDERAL
TaxExpress™ (GST / QST / QDAS)	2 - 3 days	3 - 5 days
Name Search <u>with</u> Reservation	*24 hours	2 - 6 hours
Name Search <u>without</u> Reservation	3 hours	—
Certificate of Incorporation (Paper Filing)	*3 - 4 days	2 days
Certificate of Incorporation (Incoweb™ Electronic Filing)	*3 - 4 days	2 - 4 hours
Certificate of Amendment	*12 - 13 days	2 days
Certificate of Continuation, of Continuance or of Amalgamation	*2 weeks	3 - 6 days
Certificate of Dissolution	2 - 3 weeks	2 - 3 days
Notice of Change (Federal) or Amending Declaration (Quebec)	4 - 5 weeks	2 - 3 days
Letters Patent for Non-Profit Corporation	*1 - 2 weeks	25 days
Attestation / Certificate of Good Standing and Certificate of Compliance	*24 hours	48 hours
Revival	—	3 - 6 days
Initial Declaration	3 - 4 weeks	—
Declaration of Registration	*5 - 6 weeks	—
Annual Declaration	*12 - 13 weeks	—
Revocation of Striking-Off (s. 54 L.P. Act)	*1 - 2 weeks	—

The turnaround times may vary slightly according to each file () = Priority service available.*



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**IPC: Professional services in
trademarks.**

Canada – U.S. – Europe – Asia

- SEARCHES
- REGISTRATIONS

**For more information, please call
Ms. Johanne Muzzo**

(514) 861-2722 ext. 336.

Food for Thought

The greatest discovery of my generation
is that a human being can alter his life by altering
his attitudes of mind.

William James

Getting tax numbers . . . (Continued from page 1)

CHART OF MAIN ERRORS AND OMISSIONS ENCOUNTERED WHEN FILING A REQUEST FOR TAX NUMBERS (GST/QST)

Social Insurance Number: The most common problems arise here. Directors/officers are required to provide this information. There is no way around it. But just as important, is to double check that the numbers are accurate.

Postal Codes: Verify that they are indeed accurate, especially that of the directors/officers.

Date of Commencement of Business: A specific date must be given. It may however, be a later date than the filing date.

Date of Financial Year-end: If not yet established, it is still possible to file the request. However, be advised that Revenu Quebec will then automatically assign the 31st of December as the year-end date.

Detailed Description of Activities: It is essential to give specifics. For example, "real estate management services" is considered too general. You will be required to specify if the services are commercial or residential in nature.

Signing the Power of Attorney: It is essential that ALL directors/officers listed in the Articles of incorporation (form 6 – Federal, or form 4 - Quebec) be mentioned in the request form, and that EACH ONE OF THEM signs the Power of attorney.

Start-up Date of Business (for the inscription): The date must not be earlier than 30 days from the filing date of the request, UNLESS actual sales can be shown from an earlier date. This 30-day rule also applies if you choose the incorporation date as the start-up date. Whenever possible, choose the date of filing of the request.

Mr. Richard S. Gareau, an attorney unique in his ways



After a long absence, we now renew this "portrait" column by presenting, (which he accepted with some reluctance) the editor of this newsletter, Mr. Richard S. Gareau.

Richard first started working with CRAC 15 years ago as supervisor of the trade-marks department (IPC Intellectual Property Centre). He also spent a few years in the corporate services department learning the rules and procedures relative to this area of the business. Richard has since become a partner, and has taken on the function of project supervisor for our electronic incorporation service, Incoweb™. He confided that "I'm known to be in my bubble from time to time. With Incoweb™, it feels more like the Goodyear blimp!"

Together with his wife Nadia, psychologist, ("after 20 years, I'm still her greatest challenge" he claims) they raise 3 boys, Alexandre 17, Frédérik 14, and Jonathan 8.

Among his many interests, there is history, photography and . . . "bandes-dessinées" ("the 9th Art form as only the French and Belgians know how"). A philosopher at times, he is known by his colleagues to be occasionally distracted. However, foremost is his human side, a quality that makes him a person enjoyable to work with every day.

We today salute you Richard and please stay just as you are!