

Notification of Fiscal Periods and Application for Approval to Extend or Shorten Fiscal Months

This form is intended for GST/HST and QST registrants that want to notify Revenu Québec that their fiscal quarters and months (fiscal periods) do not start and end on the same dates as the calendar quarters and months. It is also intended for registrants that wish to apply for approval to extend or shorten their fiscal months otherwise than as provided for by law.

This form is valid for **one fiscal year**. You must file a new copy of it every year, no later than the first day of the fiscal year. If you do not file one for a particular fiscal year, the dates on which you are required to file your returns or make payments (including instalment payments) will automatically revert to the usual calendar quarter and month end dates.

This form cannot be used to change a fiscal year so that it corresponds to the fiscal year of a person instead of to a calendar year, nor can it be used to change the filing frequency. To make either of those changes, file form FP-670-V, *Election or Revocation of an Election Respecting a GST/HST and QST Fiscal Year*, or form FP-2620-V, *Election Respecting the GST/HST and QST Reporting Period*, as applicable.

1 Information about the registrant

GST/HST account number	Québec enterprise number (NEQ)	Identification number	File
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Name			
Commercial name (if different from above)			
Address			Postal code
Contact person	Title or position	Area code Telephone	Extension

2 Fiscal year

Enter the fiscal year for which you are filing the form. From

Y	M	D
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 to

Y	M	D
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3 Determination of fiscal quarters and months

Complete the tables below by entering the start and end dates of all **your fiscal quarters and months, regardless of your reporting frequency**. This information is used to determine the return filing deadlines and net tax remittance due dates, and to set new deadlines and due dates if you are required to file your returns more frequently during the current year. If you are required to report on an annual basis, this information is used to determine the due dates of your instalment payments.

Fiscal quarters (other than the first and last quarters) must be between 84 and 119 days long, while fiscal months must be between 28 and 35 days long.

Enclose an additional sheet if the fiscal year is longer than 14 fiscal months.

Fiscal quarters	▶		First day	Last day		First day	Last day	
		Y	M	D	Y	M	D	Y
		1				3		
		2				4		
Fiscal months	▶	1				8		
		2				9		
		3				10		
		4				11		
		5				12		
		6				13		
		7				14		



4 Approval

Check the box below **only** if you are requesting one or more fiscal months that are longer than 35 days, or fiscal months that are shorter than 28 days and are neither the first nor the last month of the fiscal quarter.

Note

Only one month in a fiscal quarter may be longer than 35 days. Fiscal quarters (other than the first and last quarters) must always be longer than 83 days and shorter than 120 days.

I request approval to use fiscal months that differ from those provided for by law.

Attach a list of the fiscal months for which you are requesting approval, including the start and end dates of each of the months. Be sure to specify your reasons for making the request.

5 Certification

I certify that the information provided on this form and in all attached documents is accurate and complete. I also certify that I am the registrant or authorized to sign on behalf of the registrant.

First and last names of registrant or authorized person

Signature

Title or position

Date

Personal information with respect to the GST/HST is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at canada.ca/cra-info-source, Personal Information Bank CRA PPU 241.

Information

Notification of fiscal months

GST/HST and QST registrants can elect to use fiscal periods that do not correspond to calendar quarters or months. If they do, they must notify Revenu Québec of the start and end dates of the periods on or before the first day of every fiscal year. New registrants must notify Revenu Québec by the later of the following dates: the date their registration application was filed (or should have been filed) or the effective date of registration. If the aforementioned information is not provided, or if it does not meet the prescribed requirements, Revenu Québec will assign fiscal periods that correspond to calendar months or quarters.

Note

The same rules apply to persons that are only QST registrants.

There cannot be more than four fiscal quarters in a fiscal year. The first fiscal quarter in a fiscal year begins on the first day of the fiscal year; the last fiscal quarter ends on the last day of the fiscal year. A fiscal quarter cannot be longer than 119 days and, except for the first and last quarters of the fiscal year, cannot be shorter than 84 days.

The first month in a fiscal quarter begins on the first day of the fiscal quarter; the last fiscal month ends on the last day of the last fiscal quarter. Fiscal months must be between 28 and 35 days long. Only the first and last fiscal months can be shorter than 28 days.

Application for approval to extend or shorten fiscal months

To use fiscal months or fiscal quarters that are longer or shorter than what is prescribed by law (see Part 3), you must apply for Revenu Québec's approval by checking the box in Part 4 of this form. If you do not apply for approval but elect to use fiscal periods that are longer or shorter than those entered in Part 3, your notification will be rejected and you will have to file a new copy of the form by the prescribed deadline. In that case, Revenu Québec will assign calendar months or quarters.

Revenu Québec will notify you if your application to extend or shorten fiscal months is approved or denied. If it is denied, you will have to file a new copy of the form, making sure you enter fiscal months and quarters that meet the requirements set out in Part 3. Otherwise, you will have to file your returns and make instalment payments based on standard deadlines and due dates, that is, one month after the end date of calendar quarters or months.

Conditions for using fiscal periods that differ from calendar quarters or months

GST/HST and QST registrants can use fiscal quarters or fiscal months that differ from calendar quarters or months. A registrant with an annual filing frequency can also use fiscal quarters that do not correspond to calendar quarters. In that case, an instalment payment is due one month after the end of each fiscal quarter.

Branches filing separate returns

Branches or divisions that file separate returns must use the same fiscal year, fiscal quarters and fiscal months as the parent corporation.

Filing this form

The form and supporting documents must be filed with Revenu Québec no later than the first day of the new fiscal year.

Send them to one of the following Revenu Québec offices:

3800, rue de Marly
Québec (Québec) G1X 4A5

C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

For more information, go to Revenu Québec's website at revenuquebec.ca.



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