



**Attestation for Participation in Community Preceptor Funding
 University of Toronto, Faculty of Medicine**

I hereby attest that I meet the requirements for receipt of funding as per the Preceptor Funding Program Guidelines, 2017-18, University of Toronto, Faculty of Medicine including:

- I have a current faculty appointment with a University of Toronto Clinical Department or the Dalla Lana School of Public Health
- I am not funded for teaching of clerks or residents through another source including: Alternate Funding Plan (AFP); Practice Plan; salaries, stipends or sessional payments which provide funds for teaching.

Print Name: _____
Signature: _____
Date: _____
CPSO No. _____
UofT Faculty Appointment: _____

Payment Details

Option 1: If you are incorporated and operating as a Medicine Professional Corporation, Partnership, or Business, please fill out the below payment details:

Legal Name of Business: _____
Business Address: _____
CRA Business Number: _____

Are you currently registered to collect HST: Yes No

If you selected 'No', please complete a small trader certificate. All payments will be issued by certified cheque to your business address.

Option 2: If you are not incorporated a T4A (Statement of Other Income) will be issued from University of Toronto's Human Resources division, please fill out the below payment detail:

Date of Birth: _____
Social Insurance Number: _____
Address: _____

Are you currently registered to collect HST: Yes No

If you selected 'Yes', please indicate your registration number: _____

If you selected 'No', please complete a small trader certificate.

Disclosure: T4A payments utilize the direct deposit service. There is no manual processing at your bank branch. By completing the Payroll Bank Deposit Authorization Card, you will authorize the Payroll Department, to deposit your pay directly into your bank account. **To ensure that your account number is correct please enclose a cheque marked "VOID" for an account with chequing privileges.** T4A payments are issued on the 28th of each month.

Small Supplier Certification Form – Only for preceptors who are NOT registered to collect HST

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: _____

SIGNATURE

DATE

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/attendee even if the aggregate value of admissions charged does not exceed the \$30,000 threshold.