



REQUEST FOR A BUSINESS NUMBER (BN)

Complete this form to apply for a Business Number (BN). If you are a sole proprietor with more than one business, your BN will apply to all your businesses. All businesses have to complete parts A and F. For more information, see Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Accounts*. If you have questions, including where to send this form, call us at 1-800-959-5525.

Note: If your business is in the province of Quebec and you wish to register for GST/HST, do not use this form. Contact Revenu Québec. However, if you wish to register for any of the other three accounts listed below, complete the appropriate parts indicated in the following instructions.

- To open a GST/HST account, complete parts A, B, and F.
- To open a payroll deductions account, complete parts A, C, and F.
- To open an import/export account, complete parts A, D, and F.
- To open a corporate income tax account, complete parts A, E, and F.

Part A – General information

A1 Ownership type and Operation type

Individual **Partnership** **Trust** **Corporation** **Other** (specify: _____)

Are you incorporated? Yes No (all corporations have to provide a copy of the certificate of incorporation or amalgamation)

Check the box below that best describes your type of operation:

<input type="checkbox"/> Sole proprietor	<input checked="" type="checkbox"/> Federal government (publicly funded)	<input checked="" type="checkbox"/> Other government body
<input checked="" type="checkbox"/> Society	<input checked="" type="checkbox"/> Federal government (non-publicly funded)	<input checked="" type="checkbox"/> Strata condo corporation
<input checked="" type="checkbox"/> Employer of a domestic	<input checked="" type="checkbox"/> Provincial government	<input checked="" type="checkbox"/> Association
<input checked="" type="checkbox"/> Foster parent	<input checked="" type="checkbox"/> Municipal government	<input checked="" type="checkbox"/> University/school
<input checked="" type="checkbox"/> Religious body	<input checked="" type="checkbox"/> Financial institution	<input checked="" type="checkbox"/> Union
<input checked="" type="checkbox"/> Hospital	<input checked="" type="checkbox"/> Employer sponsored plan	

A2 Owner(s) information – Complete this part to provide information for the individual owner, partner(s), corporate director(s), or officer(s) of the business. If you need more space, include the information on a separate piece of paper. The social insurance number is mandatory for individuals (sole proprietors) applying to register for a GST/HST account (Social Insurance Number Disclosure Regulations, *Excise Tax Act*).




Social insurance number (SIN)	First name	Last name
Title	Home phone	Home fax
	- -	- -
Occupation	Work phone	Work fax
	- -	- -
	Cell. phone	Pager number
	- -	- -

Social insurance number (SIN)	First name	Last name
Title	Home phone	Home fax
	- -	- -
Occupation	Work phone	Work fax
	- -	- -
	Cell. phone	Pager number
	- -	- -

Contact Person – Please provide the name of a contact for registration purposes **only** (the contact name provided will not be considered an authorized representative). If you wish to authorize a representative to speak on your behalf about your BN account(s), complete Form RC59, *Business Consent Form*. See Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Accounts*, for more information.


Title	First name	Last name
	Work phone	Work fax
	- -	- -
	Cell. phone	Pager number
	- -	- -

A3 Identification of business


Name	
Physical business location 	Postal or zip code
Mailing address (if different from the physical business location) c/o	Postal or zip code
Operating / Trading name 	
Language of preference <input type="checkbox"/> English <input type="checkbox"/> French	
Are you a third party requesting the registration? <input type="checkbox"/> Yes (If Yes, provide your name and company name below) <input checked="" type="checkbox"/> No	
Your name: _____ 	
Company name: _____	

A4 Major Business activity

Clearly describe your major business activity. Give as much detail as possible using at least one noun, a verb, and an adjective.
Example: Construction – Installing residential hardwood flooring.

_____ 

Specify up to three main products or services that you provide or contract, and the estimated percentage of revenue they each represent.

_____ 	_____ %
_____	_____ %
_____	_____ %

A5 GST/HST information – For more information, see Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Accounts*.

Do you provide or plan to provide goods or services in Canada or to export outside Canada? If No , you generally cannot register for GST/HST. However, certain businesses may be able to register. See our pamphlet for details.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are your annual worldwide GST/HST taxable sales, including those of any associates, more than \$30,000? If Yes, you have to register for GST/HST. Note: Special rules apply to charities and public institutions. See our pamphlet for details.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are you a public service body (PSB) whose annual worldwide GST/HST taxable sales are more than \$50,000? If Yes, you have to register for GST/HST. Note: Special rules apply to charities and public institutions. See our pamphlet for details.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are all the goods/services you sell/provide exempt from the GST/HST?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Do you operate a taxi or limousine service? If Yes, you have to register for GST/HST regardless of your revenue.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are you an individual whose sole activity subject to GST/HST is from commercial rental income?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are you a non-resident?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are you a non-resident who charges admission directly to audiences at activities or events in Canada? If Yes, you have to register for GST/HST, regardless of your revenue.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Do you wish to register voluntarily? By registering voluntarily, you must begin to charge GST/HST and file returns even if your worldwide GST/HST taxable sales are \$30,000 or less (\$50,000 or less if you are a public service body). See our pamphlet for details.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part B – GST/HST account information – Complete a separate form for each division of your corporation that requires a GST/HST account.

B1 GST/HST account identification – Check the box if the information is the same as in Part A3.

Account name

Physical business location Postal or zip code

Mailing address (if different from the physical business location) for GST/HST purposes c/o Postal or zip code

B2 Filing information – For more information, see Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Accounts*.

Do you want us to send you GST/HST publications? Yes No

Enter the amount of your **sales in Canada** (dollar amount only) \$ _____ (If you have no sales enter \$0)

Enter the amount of your **worldwide sales** (dollar amount only) \$ _____ (If you have no sales enter \$0)

~~Enter the fiscal year-end for GST/HST purposes.~~
~~If you do not provide a date, we will enter December 31.~~

Month: Day:

Do you want to make an election to change the fiscal year-end for GST/HST purposes? Yes No

~~If Yes, enter the date you would like to use.~~

Month: Day:

Enter the effective date of registration for GST/HST purposes. Year: Month: Day: See our pamphlet for information about when to register for GST/HST.

B3 Reporting period

Unless you are a charity or a financial institution, we will assign you a reporting period based on your total annual GST/HST taxable sales in Canada (including those of your associates) for the preceeding year. If you do not have annual sales from the preceeding year, your sales are \$0. If you wish to elect for a different reporting period, your options, if any, are listed below. Please indicate in the right column which option you wish to elect. For more information, see Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Accounts*.

Reporting period election
Select **Yes** if you wish to file more frequently than the reporting period assigned to you. Yes No

Total annual GST/HST taxable sales in Canada (including those of your associates)	Reporting period assigned to you, unless you choose to change it (see next column)	Options
<input type="checkbox"/> More than \$6,000,000	Monthly	No options available
<input type="checkbox"/> More than \$1,500,000 up to \$6,000,000	Quarterly	<input type="checkbox"/> Monthly
<input type="checkbox"/> \$1,500,000 or less	Annual	<input type="checkbox"/> Monthly or <input checked="" type="checkbox"/> Quarterly
<input type="checkbox"/> Charities	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly
<input type="checkbox"/> Financial institutions	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly

B4 Direct deposit information – The account holder identified below requests and authorizes the Minister of National Revenue to directly deposit into the account identified below, amounts payable to the account holder under Part IX of the *Excise Tax Act*.

Complete the information area below or attach a blank cheque and write "VOID" across the front. This method provides a faster, more convenient, and dependable way of receiving refunds. The CRA will deposit your GST/HST refund into your bank account.

Branch number:

Institution number:

Account number:

Name(s) of account holder(s):

Part C – Payroll deductions account information – Complete parts C1 and C2 if you need a BN payroll deductions account.

C1 | Payroll deductions account identification – Check the box if the information is the same as in Part A3.

Account name _____

Physical business location	Postal or zip code
Mailing address (if different from the physical business location) for payroll deduction purposes c/o	Postal or zip code

Language of preference English French

Do you want us to send you the New Employers Kit, which includes *Payroll Deductions Tables* and information? Yes No

C2 | General information

a) What type of payment are you making?
 Payroll Registered retirement savings plan
 Registered retirement income fund Other (specify) _____

b) How often will you pay your employees or payees? Please check the pay period(s) that apply.
 Daily Weekly Bi-weekly Semi-monthly
 Monthly Annually Other (specify) _____

c) Do you want to receive the *Payroll Deductions Tables*? Yes No
 If **Yes**, select one of the following: Paper compact disc (CD)

d) Do you use a payroll service? Yes No
 If **Yes**, which one? (enter name) _____

e) What is the maximum number of employees you expect to have working for you at any time in the next 12 months? _____

f) When will you make the first payment to your employees or payees?

Y	.	Y	.	Y	.	Y	M	.	M	D	.	D
Year				Month		Day						

g) Duration of business: Year-round Seasonal
 If seasonal, check month(s) of operation:

J	F	M	A	M	J	J	A	S	O	N	D
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h) If the business is a corporation, is the corporation a subsidiary or an affiliate of a foreign corporation? Yes No
 If **Yes**, enter country: _____

i) Are you a franchisee? Yes No
 If **Yes**, enter the name and country of the franchisor: _____

Part D – Import/export account information – Complete D1 and D2 if you need a BN import/export account for commercial purposes (you do not need to register for an import/export account for personal importations). Complete a separate form for each branch or division of your corporation that requires an import/export account for commercial purposes.

D1 Import/export account identification – Check the box if the information is the same as in Part A3.

Account name	
Physical business location	Postal or zip code
Mailing address (if different from the physical business location) for import/export purposes c/o	Postal or zip code
Language of preference <input type="checkbox"/> English <input type="checkbox"/> French	
Do you want us to send you import/export account information? <input type="checkbox"/> Yes <input type="checkbox"/> No	

D2 Import/export information

Type of account: Importer Exporter Both importer/exporter Meeting, convention, and incentive travel

If you are applying for an exporter account, you **must** provide all of the following information.

Enter the type of goods you are or will be exporting:

Enter the estimated annual value of goods you are or will be exporting. \$ _____

Part E – Corporate income tax account information – Complete part E1 if you need a BN corporate income tax account.

E1 Corporate income tax account identification – Check the box if the information is the same as in Part A3.

Name (as listed on your certificate of incorporation)	
Physical business location	Postal or zip code
Mailing address (if different from the physical business location) c/o	Postal or zip code
Language of preference <input type="checkbox"/> English <input type="checkbox"/> French	

Part F – Certification

All businesses have to complete and sign this part. You are authorized to sign this form if you are an individual, a partner, an officer of your business or a corporate director. If the Direct Deposit Information is entered, an authorized representative **may not** sign this form.

The person signing this form is the: Owner Partner Corporate director Officer Authorized representative

I certify that the information given on this form is, to the best of my knowledge, true and complete.

First and last names (print)

Title

Signature

Y	Y	Y	Y	M	M	D	D
Year				Month		Day	