

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

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

**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.

<b>Title</b>	<b>First name</b>	<b>Last name</b>
	<b>Work phone</b> - -	<b>Work fax</b> - -
	<b>Cell. phone</b> - -	<b>Pager number</b> - -

<b>A3</b>	<b>Identification of business</b>	
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		
<b>Are you a third party requesting the registration?</b> <input type="checkbox"/> Yes (If Yes, provide your name and company name below) <input type="checkbox"/> No		
Your name: _____		
Company name: _____		
<b>A4</b>	<b>Major Business activity</b>	
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.		
_____		%
_____		%
_____		%
<b>A5</b>	<b>GST/HST information</b> – For more information, see Pamphlet RC2, <i>The Business Number and Your Canada Revenue Agency Accounts</i> .	
Do you provide or plan to provide goods or services in Canada or to export outside Canada? If <b>No</b> , 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 type="checkbox"/> No
Are your annual worldwide GST/HST taxable sales, including those of any associates, more than \$30,000? If <b>Yes</b> , you <b>have</b> to register for GST/HST.		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Note:</b> Special rules apply to charities and public institutions. See our pamphlet for details.		
Are you a public service body (PSB) whose annual worldwide GST/HST taxable sales are more than \$50,000? If <b>Yes</b> , you <b>have</b> to register for GST/HST.		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Note:</b> Special rules apply to charities and public institutions. See our pamphlet for details.		
Are all the goods/services you sell/provide exempt from the GST/HST?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you operate a taxi or limousine service?		
If <b>Yes</b> , you <b>have</b> to register for GST/HST regardless of your revenue.		<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you an individual whose sole activity subject to GST/HST is from commercial rental income?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you a non-resident?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you a non-resident who charges admission directly to audiences at activities or events in Canada?		
If <b>Yes</b> , you <b>have</b> to register for GST/HST, regardless of your revenue.		<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you wish to register voluntarily?		
By registering voluntarily, you <b>must</b> 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 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☐ NoEnter 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.

M	M	D	D
Month		Day	

Do you want to make an election to change the fiscal year-end for GST/HST purposes?

☐ Yes☐ NoIf **Yes**, enter the date you would like to use.

M	M	D	D
Month		Day	

Enter the effective date of registration for GST/HST purposes.

Y	Y	Y	Y	M	M	D	D
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 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.

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Branch number

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Institution number

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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☐ FrenchDo 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☐ NoIf **Yes**, select one of the following:☐ Paper☐ compact disc (CD)

d) Do you use a payroll service?

☐ Yes☐ NoIf **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☐ NoIf **Yes**, enter country: \_\_\_\_\_

i) Are you a franchisee?

☐ Yes☐ NoIf **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

☐ English

☐ French

Do you want us to send you import/export account information?

☐ Yes

☐ 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

☐ English

☐ 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