



Request for a Business Number

BN | | | | | | | | | | | | | | | | | | | | | |

Fill in 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 fill in parts A and F.** Once filled in, send this form to your tax centre. The tax centres are listed at www.cra.gc.ca/taxcentre and in Booklet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*. For more information, go to www.cra.gc.ca/bn or call 1-800-959-5525.

Note: If your business is in the province of Quebec and you are registering for a GST/HST account, do not use this form. Instead, contact Revenu Québec, unless you are a selected listed financial institution (SLFI). If you are an SLFI use this form to register for the GST/HST unless you are making or joining a consolidated filing election. For more information, see Booklet RC2. However, if you need to register for any of the other three accounts listed below, fill in the appropriate part indicated in the following instructions:

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

Part A – General business 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 or fill in the information requested in Part E.)**

Tick the box below that best describes your type of operation (if none apply, leave this section blank):

- | | | |
|---|---|---|
| <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 (not 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 | <input type="checkbox"/> Diplomat |

A2 Owners information – Enter information for all sole proprietors, partners, corporation directors, or officers of the business. If you need more space, include the information on a separate piece of paper. The social insurance number (SIN) 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	Work telephone number	Extension	Work fax number
Occupation	Home telephone number	Extension	Home fax number
	Mobile telephone number	Pager number	
Social insurance number (SIN) 	First name	Last name	
Title	Work telephone number	Extension	Work fax number
Occupation	Home telephone number	Extension	Home fax number
	Mobile telephone number	Pager number	

Contact person – Please provide the name of a contact for registration purposes only (this contact person will not be considered an authorized representative). If you want to authorize a representative to deal with the Canada Revenue Agency (CRA) about your BN program accounts, fill in Form RC59, *Business Consent*. For more information, see Booklet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*.

Title	First name	Last name	
	Work telephone number	Extension	Work fax number
	Mobile telephone number	Pager number	



A3 Business information		
Name		
Physical business location		City
Province, territory or state	Country	Postal or Zip code
Mailing address (if different from the physical business location) c/o		City
Province, territory or state	Country	Postal or Zip code
Operating or trade name		
Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French		
A4 Major business activity		
Describe your major business activity with as much detail as possible. Use at least one noun, a verb, and an adjective to describe your activity. Example: Construction – Installing residential hardwood flooring. Note: Indicate if you are a listed financial institution (LFI) or a selected listed financial institution (SLFI) for GST/HST purposes resident in Canada.		
Specify up to three main products or services that you provide and the estimated percentage of revenue they each represent.		
_____		_____ %
_____		_____ %
_____		_____ %
A5 GST/HST information – For more information, see Booklet RC2, <i>The Business Number and Your Canada Revenue Agency Program Accounts</i> .		
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. For more information, see Booklet RC2.		
		<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 yes , you must register for GST/HST. Note: Special rules apply to charities and public institutions. For more information, see Booklet RC2.		
		<input type="checkbox"/> Yes <input 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 must register for GST/HST. Note: Special rules apply to charities and public institutions. For more information, see Booklet RC2.		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
Are all the goods and services you sell or provide exempt from GST/HST? In general, when you sell and provide only exempt goods and services, you cannot register for the GST/HST.		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you operate a taxi or limousine service? If yes , you must 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 yes , you must 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 must begin to charge GST/HST on your taxable, other than zero-rated, supplies 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). For more information, see Booklet RC2.		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
Selected listed financial institution (SLFI) for GST/HST – For more information, see Booklet RC2, <i>The Business Number and Your Canada Revenue Agency Program Accounts</i> .		
Are you a selected listed financial institution (SLFI) that is required to be registered because you are making a reporting entity election or a tax adjustment transfer election, and you are not making a consolidated filing election or electing to be added to an existing consolidated filing election?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part B – Registering for a GST/HST account

Fill in a separate form for each division of your business that requires a GST/HST account. If additional GST accounts are required, you **must** also fill in form GST10, *Application or Revocation of the Authorization to File Separate GST/HST Returns and Rebate Applications for Branches or Divisions*.

Note: More information must be provided if the effective date of registration for GST/HST purposes indicated below is more than 30 days before the date of application for registration. Depending on the business' situation, you must provide:

- sale invoices or other documents proving that the business began charging the GST/HST on the effective date entered on this form if you are voluntarily registering for the GST/HST; or
- a document (a balance sheet, financial statement or information slip) proving that the business is required to register for GST/HST because its taxable sales, including zero-rated sales, exceeded \$30,000 (or \$50,000 for a public service body) over the last four calendar quarters or in a single calendar quarter.

B1 **GST/HST account identification** – If the information is the same as in Part A3, tick this box.

Account name

Physical business location

City

Province, territory or state

Country

Postal or Zip code

Mailing address (if different from the physical business location) for GST/HST purposes.
c/o

City

Province, territory or state

Country

Postal or Zip code

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

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

Enter the total 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 enter a date, we will enter December 31.

Date (MM-DD) | | | |

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.

Date (MM-DD) | | | |

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

For more information about when to register for GST/HST, see Booklet RC2.

Date (YYYY-MM-DD) | | | | | | | |

B3 **Reporting period**

Unless you are a charity or a listed 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 **preceding year**. If you do not have annual sales from the preceding year, your sales are "\$0". Tick the box in the left column that applies to you. If you want to elect to have a different reporting period than the one that you would otherwise be assigned, your options, if any, are listed below. Tick the box in the right column that applies to you. For more information, see Booklet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*.

Reporting period election

Tick **yes** if you want 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)	Reporting period 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"/> Listed financial institutions	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly

B4 **Direct deposit**

To use this option fill in Form RC366, *Direct Deposit Request for Businesses*.

Part C – Registering for a payroll account

Fill in parts C1 and C2 if you need a payroll account. Fill in a separate form for each division of your business that requires a payroll account.

C1 Payroll account information – If the information is the same as in Part A3, tick this box. <input type="checkbox"/>			
Account name			
Physical business location			City
Province, territory or state	Country		Postal or Zip code
Mailing address (if different from the physical business location) c/o			City
Province, territory or state	Country		Postal or Zip code
Language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French			

C2 General information											
a) What type of payment are you making?											
<input type="checkbox"/> Payroll		<input type="checkbox"/> Registered retirement savings plan									
<input type="checkbox"/> Registered retirement income fund		<input type="checkbox"/> Other (specify) _____									
b) How often will you pay your employees or payees? Please tick the pay period(s) that apply.											
<input type="checkbox"/> Daily	<input type="checkbox"/> Weekly	<input type="checkbox"/> Bi-weekly	<input type="checkbox"/> Semi-monthly								
<input type="checkbox"/> Monthly	<input type="checkbox"/> Annually	<input type="checkbox"/> Other (specify) _____									
c) What is the maximum number of employees you expect to have working for you at any time in the next 12 months? _____											
d) When will you make the first payment to your employees or payees? Date (YYYY-DD-MM)											
e) Duration of business: <input type="checkbox"/> Year-round <input type="checkbox"/> Seasonal											
If seasonal , tick month(s) of operation:											
J	F	M	A	M	J	J	A	S	O	N	D
f) If the business is a corporation, is it a subsidiary or an affiliate of a foreign corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No											
If yes , enter the country: _____											
g) Are you a franchisee? <input type="checkbox"/> Yes <input type="checkbox"/> No											
If yes , enter the name and country of the franchisor: _____											

C3 Direct deposit			
To use this option fill in Form RC366, <i>Direct Deposit Request for Businesses</i> .			

Part D – Registering for an import-export account

If you need an import-export account for commercial purposes (you do not need to register for an import-export account for personal importation), fill in D1 and D2. Fill in a separate form for each branch or division of your business that needs an import-export account for commercial purposes.

D1 Import-export account identification – If the information is the same as in Part A3, tick this box. <input type="checkbox"/>			
Account name			
Physical business location			City
Province, territory or state	Country		Postal or Zip code
Mailing address (if different from the physical business location) c/o			City
Province, territory or state	Country		Postal or Zip code
Language of correspondence: <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** enter 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 – Registering for a corporation income tax account

If you need a corporation income tax account, fill in Part E1. If you have not provided a copy of your certificate of incorporation or amalgamation you **must** fill in Parts E2 and E3.

E1 Corporation income tax account identification – If the information is the same as in Part A3, tick this box.

Name (as listed on your certificate of incorporation)

Physical business location

City

Province, territory or state

Country

Postal or Zip code

Mailing address (if different from the physical business location)

City

c/o

Province, territory or state

Country

Postal or Zip code

Language of correspondence: English French

E2 You **must** fill in this part if you have not provided a copy of your Canadian certificate of incorporation or amalgamation.

Certificate number _____

Date of incorporation

Year	Month	Day
_	_	_

Date of amalgamation

_	_	_
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Note

If you are a non-resident corporation that has incorporated outside of Canada, you **must** provide us with a copy of your certificate of incorporation or amalgamation.

E3 Indicate the jurisdiction of your business.

- Federal
- Provincial _____ (province or territory)
- Foreign _____ (country or state)

Part F – Certification

All businesses **must** complete and sign this part in order for the form to be processed. Please note that the social insurance number (SIN) is **mandatory** for individuals (sole proprietors) applying to register for a GST/HST account (Social Insurance Number Disclosure Regulations, *Excise Tax Act*). Provide the name **and** SIN of one of the following: owner, partner or corporate director. After you register your CRA program account we may contact you to confirm the information you provided. At that time we may ask you to provide more information. Having complete and valid information on file for your business allows us to serve you better.

Social insurance number

First name: _____

Last name: _____

The individual signing this form is:

- an owner a corporate director a trustee of an estate
- a partner of a partnership an officer of a non-profit organization a third party requestor

First name: _____ Last name: _____

Title: _____ Telephone number: _____

I certify that the information given on this form is correct and complete.

Signature: _____ Date (YYYY-MM-DD):

_	_	_	_	_	_	_	_
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