



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.** Once completed, 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 want to register for the goods and services tax/harmonized sales tax (GST/HST), do not use this form. Contact Revenu Québec. However, if you want to register for any of the other three accounts listed below, complete the appropriate part indicated in the following instructions:

- To open a GST/HST account, complete parts A, B, and F.
- To open a payroll account, complete parts A, C, and F.
- To open an import/export account, complete parts A, D, and F.
- To open a corporation 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 or complete 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 Owner(s) information – Complete this part to provide information for the individual owner, partner(s), corporation 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 (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 phone number Extension	Work fax number
Occupation	Home phone number Extension	Home fax number
	Cellular phone number	Pager number

Social insurance number (SIN)	First name	Last name
Title	Work phone number Extension	Work fax number
Occupation	Home phone number Extension	Home fax number
	Cellular phone number	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 program account(s), complete 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 phone number Extension	Work fax number
	Cellular phone number	Pager number

A3 Identification of business			
Name			
Physical business location		City	
Province/Territory/State	Country	Postal or Zip Code	
Mailing address (if different from the physical business location) c/o		City	
Province/Territory/State	Country	Postal or Zip Code	
Operating / Trade name			
Language of preference	<input type="checkbox"/> English	<input type="checkbox"/> French	
Are you a third party requesting the registration?	<input type="checkbox"/> No	<input type="checkbox"/> Yes (If yes , enter your name and company name below.)	
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 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 have to register for GST/HST.		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Note: Special rules apply to charities and public institutions. For more information, see Booklet RC2.			
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.		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Note: Special rules apply to charities and public institutions. For more information, see Booklet RC2.			
Are all the goods/services you sell/provide exempt from GST/HST?		<input type="checkbox"/> Yes	<input 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 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 have to register for GST/HST, regardless of your revenue.		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you want 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). For more information, see Booklet RC2.		<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.**Note:** More information is required if the registration dates are more than 30 days before the date of the application for registration. Depending on the business's situation, you must provide either:

- sales invoices or other documents proving that the business began charging the taxes on the dates entered on this form; or
- a document (a balance sheet, financial statement or information slip) proving that the business is required to register for the taxes because its sales (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/State

Country

Postal or Zip Code

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

City

Province/Territory/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 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 enter 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	

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

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 **preceding year**. If you do not have annual sales from the preceding year, your sales are \$0. If you want to elect for a different reporting period, your options, if any, are listed below. Please indicate in the right column which option you want to elect.

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

Reporting period electionTick **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)

Options

<input type="checkbox"/> More than \$6,000,000	Monthly	No options available
<input type="checkbox"/> More than \$1,500,000 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 in this part requests and authorizes the Minister of National Revenue to directly deposit, into a Canadian financial institution's account, amounts payable to the account holder under Part IX of the *Excise Tax Act*. If the direct deposit information is entered, an owner, partner, corporate director or officer **must** sign the form. An authorized representative **may not**.

Complete the banking 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 Canadian financial institution's account.

Branch number				

Institution number		

Account number										

Name(s) of account holder(s):

Part C – Payroll account information

Complete parts C1 and C2 if you need a payroll account.

C1 Payroll account identification – If the information is the same as in Part A3, tick this box.

Account name

Physical business location

City

Province/Territory/State

Country

Postal or Zip Code

Mailing address (if different from the physical business location)

City

c/o

Province/Territory/State

Country

Postal or Zip Code

Language of preference

English

French

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 tick the pay period(s) that apply.

Daily

Weekly

Bi-weekly

Semi-monthly

Monthly

Annually

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?

Year					Month					Day									

e) Duration of business:

Year-round

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?

Yes

No

If **yes**, enter the country: _____

g) Are you a franchisee?

Yes

No

If **yes**, enter the name and country of the franchisor: _____**C3 Direct deposit**To use this option complete Form RC366, *Direct Deposit Request for Businesses*.**Part D – Import/export account information**

– If you need an import/export account for commercial purposes (you do not need to register for an import/export account for personal importation), complete D1 and D2. Complete a separate form for each branch or division of your corporation 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.

Account name

Physical business location

City

Province/Territory/State

Country

Postal or Zip Code

Mailing address (if different from the physical business location)

City

c/o

Province/Territory/State

Country

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** 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 – Corporation income tax account information – If you need a corporation income tax account, complete Part E1. If you have not provided your certificate of incorporation or amalgamation you have to complete 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
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Province/Territory/State	Country	Postal or Zip Code
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Mailing address (if different from the physical business location) c/o	City
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Province/Territory/State	Country	Postal or Zip Code
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Language of preference English French

E2 Complete this part if you have not provided a copy of your Canadian certificate of incorporation or amalgamation.

Certificate Number _____	Year	Month	Day
Date of Incorporation	_	_	_
Date of Amalgamation	_	_	_

E3 Indicate the jurisdiction of your business.

- Federal
- Provincial _____ (province)
- Foreign _____ (country/state)

Part F – Certification

All businesses **must** complete and sign this part. You are authorized to sign this form **only** if you are an owner, a partner, an officer of the business, a corporate director, or an authorized representative. **However, if the direct deposit information is entered, an authorized representative may not sign this form.** In this case an owner, a partner, an officer of the business or a corporation director **must sign** the form.

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

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

_____	_____	_____
First name (print)	Last name (print)	Title
_____ Signature		_____ Date

Note: After you register your new business number or CRA program account (e.g. GST/HST) 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.