



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 our pamphlet called *The Business Number and Your Canada Customs and 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 the ministère du Revenu du Québec. However, if you wish to register for any of the other three accounts mentioned 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 Identification of business (For a corporation, enter the name and address of the head office.)

| | |
|------|---|
| Name | Operating, trading, or partnership name (if different from the name on the left). If you have more than one business or if your business operates under more than one name, enter the name(s) here. If you need more space, include the information on a separate piece of paper. |
|------|---|

| | |
|--|--------------------|
| Business address (This must be a physical address, not a post office box.) | Postal or zip code |
|--|--------------------|

| | |
|--|--------------------|
| Mailing address (if different from business address) | Postal or zip code |
|--|--------------------|

Contact person – Complete this area to identify an employee of your business as your contact person in all matters pertaining to your BN accounts. To identify a person for specific accounts, complete the "Contact Person" lines in Area B1, C1, D1, or E1. To authorize a representative who is not an employee of your business, complete form RC59, *Business Consent Form*. See our pamphlet for more information.

| | | | | |
|------------|-----------|-------|-------------------------|-------------------|
| First name | Last name | Title | Telephone number () | Fax number () |
|------------|-----------|-------|-------------------------|-------------------|

A2 Client ownership type

Language of correspondence English French

Individual If so, are you a sole proprietor? Yes No Are you an employer of a domestic? Yes No

Partnership

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

Complete this part to provide information for the individual, partner(s), corporate director(s), or officer(s) of your business. If you need more space, include the information on a separate piece of paper.

| | | | |
|------------------------------|------------------------|------------------------------|------------------------------|
| First name | Last name | Work telephone number () | Work fax number () |
| Title | | Social insurance number | Home telephone number () |
| Home telephone number () | Home fax number () | | |
| First name | Last name | Work telephone number () | Work fax number () |
| Title | | Social insurance number | Home telephone number () |
| Home telephone number () | Home fax number () | | |

A3 Type of operation

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

- | | | | | | |
|----------------------------------|-----------------------------------|--------------------------------------|--|--|---|
| <input type="checkbox"/> Charity | <input type="checkbox"/> Union | <input type="checkbox"/> Association | <input type="checkbox"/> Financial institution | <input type="checkbox"/> University/school | <input type="checkbox"/> Municipal government |
| <input type="checkbox"/> Society | <input type="checkbox"/> Hospital | <input type="checkbox"/> Non-profit | <input type="checkbox"/> Religious body | <input type="checkbox"/> Trust | <input type="checkbox"/> None of the above |

A4 Major commercial activity

Clearly describe your major business activity. Give as much detail as possible in the space provided.

Specify up to three main products that you mine, manufacture, or sell, or services you provide or contract. Also, estimate the percentage of revenue that each product or service represents.

| | |
|--|---|
| | % |
| | % |
| | % |

A5 **GST/HST information** – For more information, see our pamphlet called *The Business Number and Your Canada Customs and Revenue Agency Accounts*.

Do you provide or plan to provide goods or services in Canada or to export outside Canada? Yes No

If **no**, you generally cannot register for GST/HST. However, certain businesses may be able to register. See our pamphlet for details.

Are your annual **worldwide** GST/HST taxable sales, including those of any associates, more than \$30,000 (\$50,000 if you are a public service body)? Yes No

If **yes**, you have to register for GST/HST.
Note: Special rules apply to charities and public institutions. See our pamphlet for details.

Do you solicit orders in Canada for prescribed goods to be sent by mail or courier to an address in Canada? Prescribed goods include printed materials such as books, newspapers, periodicals, magazines, and an audio recording that relates to those publications and that accompanies them when they are sent to Canada. Yes No

Do you operate a taxi or limousine service? Yes No

Are you a non-resident who charges admissions directly to audiences at activities or events in Canada? Yes No

If you answer **yes** to either of these questions, you **have to** register for GST/HST, regardless of your revenue.

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 more information. Yes No

Part B – GST/HST account information – Complete B1 to B4 if you need a BN GST/HST account (except for businesses in the province of Quebec.) See our pamphlet for details.

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

B1 **GST/HST account identification** – Check the box if the information is the same as in Part A1.

| | | | |
|--------------------------------------|---------|--|--------------------|
| Mailing address for GST/HST purposes | c/o | Account name (enter the name under which you carry on business.) | |
| | Address | | |
| | | | Postal or zip code |

Contact person – Complete this area to identify an employee of your business as your contact person in all matters pertaining to your GST/HST account. To authorize a representative who is not an employee of your business, complete form RC59, *Business Consent Form*. See our pamphlet for more information.

| | | |
|------------|-------------------------|---|
| First name | Last name | Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French |
| Title | Telephone number () | Fax number () |

B2 **Filing information**

| | | | |
|---|--|---|---|
| Enter your fiscal year-end. _____ Month Day | If you do not provide us with a date, we will enter December 31. If you want to select a fiscal year-end that is not December 31, see our pamphlet for more information. | Enter the effective date of registration for GST/HST purposes. _____ Year Month Day | See our pamphlet for information about when you need 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 estimated annual GST/HST taxable sales in Canada (including those of your associates). In the column on the left below, check the box that corresponds to your estimated sales. In certain cases, you may be able to change this assigned reporting period. To do so, check the box in the column on the right below that corresponds to your choice. For more information, see our pamphlet.

| Total estimated 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 |
|---|--|---|
| More than \$6,000,000 <input type="checkbox"/> | Monthly | No options available |
| More than \$500,000 up to \$6,000,000 <input type="checkbox"/> | Quarterly | <input type="checkbox"/> Monthly |
| \$500,000 or less <input type="checkbox"/> | Annual | <input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly |
| Charities | Annual | <input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly |
| Financial institutions | Annual | <input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly |

B4 **Type of Operation**

04 Listed financial institution 08 Non-resident 09 Taxi or limousine operator 99 None of these types

Part C

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

C1

Payroll deductions account

Check the box if the information is the same as in Part A1.

Account name _____

Address _____

Postal or zip code _____

Mailing address for payroll deductions c/o _____

Address _____

Postal or zip code _____

Contact person – Complete this area to identify an employee of your business as your contact person in all matters pertaining to your payroll deductions accounts. To authorize a representative who is not an employee of your business, complete Form RC59, *Business Consent Form*. See our pamphlet for more information.

First name _____ Last name _____ Language of correspondence English French

Title _____ Telephone number () _____ Fax number () _____

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) Will you design your own computer program for payroll purposes? Yes No If yes, do you need our payroll formulas? Yes No

d) Do you want to receive the *Payroll Deductions Tables*? Yes No
If yes, select one of the following: Paper Diskette

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

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

g) When will you make the first payment to your employees or payees? _____
Year Month Day

h) Duration of business operation Year round Seasonal
If seasonal, please check month(s) of operation.

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| J | F | M | A | M | J | J | A | S | O | N | D |
|---|---|---|---|---|---|---|---|---|---|---|---|

i) If the business is a corporation, is the corporation a subsidiary or an affiliate of a foreign corporation? Yes No If yes, enter country: _____

j) 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 A1.

Import/export account name _____

Address _____

Postal or zip code _____

Mailing address (if different from above) c/o _____

Address _____

Postal or zip code _____

Contact person – Complete this area to identify an employee of your business as your contact person in all matters pertaining to your import/export accounts. To authorize a representative who is not an employee of your business, complete form RC59, *Business Consent Form*. See our pamphlet for more information.

First name _____ Last name _____ Language of correspondence English French

Title _____ Telephone number () _____ Fax number () _____

Do you want us to send you import/export account information? Yes No

D2 Import/export information

Type of account: Importer Exporter Both Meeting, convention, and incentive travel (MCIT)

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 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 A1.

Mailing address for corporate tax purposes c/o _____

Address _____

Postal or zip code _____

Contact person – Complete this area to identify an employee of your business as your contact person in all matters pertaining to your corporate tax accounts. To authorize a representative who is not an employee of your business, complete form RC59, *Business Consent Form*. See our pamphlet for more information.

First name _____ Last name _____ Language of correspondence English French

Title _____ Telephone number () _____ Fax number () _____

Part F – Certification – All businesses have to complete and sign this part. You can sign this form if you are a sole proprietor, a partner, a corporate director, or an officer or authorized employee of the company. You can also sign it if the Canada Customs and Revenue Agency has on file Form RC59, *Business Consent Form* authorizing you as the company's representative.

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

Print your name _____ Signature _____

Title _____ Date

| | | | |
|------|-------|-----|--|
| | | | |
| Year | Month | Day | |