



## 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 ( )
------------	-----------	-------	-------------------------	-------------------

<b>A2 Client ownership type</b>	Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> 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 fax number ( )
First name	Last name	Work telephone number ( )	Work fax number ( )
Title	Social insurance 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 <b>or</b> <input type="checkbox"/> Quarterly
Charities	Annual	<input type="checkbox"/> Monthly <b>or</b> <input type="checkbox"/> Quarterly
Financial institutions	Annual	<input type="checkbox"/> Monthly <b>or</b> <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	