



# 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](http://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](http://www.cra.gc.ca/bn) or call 1-800-959-5525.

**Do not use** this form if all of the following apply:

- you are a selected listed financial institution (SLFI) for goods and services tax/harmonized sales tax (GST/HST) purposes or Quebec sales tax (QST) purposes, or both; and
- you want to register for GST/HST and QST purposes or you want to register for QST purposes.

Instead, use Form RC7301, *Request for a Business Number for Certain Selected Listed Financial Institutions*. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to [www.cra.gc.ca/slfi](http://www.cra.gc.ca/slfi).

**Note:** If your business is in the province of Quebec and you are registering for a GST/HST program account, do not use this form. Instead, contact Revenu Québec, unless you are an SLFI. If you are an SLFI use this form to register for GST/HST purposes unless you are making or joining a consolidated filing election. For more information, see Booklet RC2.

If you need to register for any of the four program accounts listed below, fill in the appropriate parts indicated in the following instructions:

- To open a GST/HST program account (RT), fill in parts A, B, and F.
- To open a payroll deductions program account (RP), fill in parts A, C, and F.
- To open an import-export program account (RM), fill in parts A, D, and F.
- To open a corporation income tax program account (RC), fill in parts A, E, and F.

**Direct deposit** - To use this option fill in Form RC366, *Direct Deposit Request for Businesses*. For online options and for more information, go to [www.cra.gc.ca/directdeposit](http://www.cra.gc.ca/directdeposit).

## 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 the sole proprietor, or all 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 the sole proprietor applying to register for a GST/HST program 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		
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		

**Contact person** – Please provide the name of a contact for **registration purposes only** (this contact person will not be considered an authorized representative). A contact person does not have authority unless they are also an authorized representative or a delegated authority. If a contact person does not have authority on the business number program account, they cannot change information and we cannot share information. 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* or Form RC321, *Delegation of Authority*. 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		



<b>A3 Business information</b>			
Business name (Legal name)			
Operating or trade 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
Address of business records (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			
<b>A4 Major business activity</b>			
Describe your major business activity with as much detail as possible. Use at least a noun, a verb, and an adjective to describe your activity. Example: Construction – Installing residential hardwood flooring. <b>Note:</b> Indicate if you are a listed financial institution or an SLFI for GST/HST purposes and a resident in Canada.			
_____			
_____			
_____			
Specify up to three main products or services that you provide and the estimated percentage of revenue they each represent.			
_____			_____ %
_____			_____ %
_____			_____ %
<b>A5 GST/HST information</b> – 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 property 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. For more information, see Booklet RC2.			
			<input type="checkbox"/> Yes <input type="checkbox"/> No
Are your total annual revenues from your worldwide taxable supplies, including those of any associates, more than \$30,000? If <b>yes</b> , you <b>must</b> register for GST/HST. <b>Note:</b> 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 whose total annual revenues from worldwide taxable supplies are more than \$50,000? If <b>yes</b> , you <b>must</b> register for GST/HST. <b>Note:</b> 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 property and services you sell or provide exempt from GST/HST? <b>Note:</b> In general, when you sell and provide only exempt property 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 <b>yes</b> , you <b>must</b> 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 enters Canada to directly supply taxable admissions to a place of amusement, a seminar, an activity, or an event held in Canada? If <b>yes</b> , you <b>must</b> 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 on your taxable, other than zero-rated, supplies made in Canada and file returns even if your total annual revenues from your worldwide taxable supplies 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
Are you an 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? For more information, see Booklet RC2.			
			<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part B – Registering for a GST/HST program account (RT)**

If you want to open a separate GST/HST program account for a branch or division of a head office, 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. Usually, depending on the business's situation, you must provide either:

- 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, a financial statement, or an information slip) proving that the business is required to register for GST/HST purposes because its revenues from taxable supplies, including zero-rated supplies, 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 program 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

Language of correspondence:  English  French

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

Enter the total revenue from your **taxable supplies in Canada** (dollar amount only - if you have no revenues, enter "0"). \$ \_\_\_\_\_

Enter the total revenue from your **worldwide taxable supplies** (dollar amount only - if you have no revenues, 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 revenues from GST/HST taxable supplies made in Canada (including those of your associates) for the **preceding year**. 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 supplies 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 <b>or</b> <input type="checkbox"/> Quarterly
<input type="checkbox"/> Charities	Annual	<input type="checkbox"/> Monthly <b>or</b> <input type="checkbox"/> Quarterly
<input type="checkbox"/> Listed financial institutions	Annual	<input type="checkbox"/> Monthly <b>or</b> <input type="checkbox"/> Quarterly*

\* Only available if your total annual GST/HST taxable supplies in Canada (including those of your associates) do not exceed \$6 million.

**Part C – Registering for a payroll deductions program account (RP)**

Fill in parts C1 and C2 if you need a payroll deductions program account. Fill in a separate Form RC1B, *Business Number – Payroll Deductions Program Account Information*, for each division of your business that requires a payroll deductions program account.

<b>C1 Payroll deductions program account information</b> – 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			

<b>C2 General information</b>																									
a) What type of payment are you making?																									
<input type="checkbox"/> Payroll deductions	<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 periods 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) What is the expected total of employee salaries for the next 12 months? _____																									
e) When will you make the first payment to your employees or payees?	Date (YYYY-MM-DD)																								
f) Duration of business:	<input type="checkbox"/> Year-round <input type="checkbox"/> Seasonal																								
If <b>seasonal</b> , tick month(s) of operation:	<table border="1"> <tr> <td>J</td><td>F</td><td>M</td><td>A</td><td>M</td><td>J</td><td>J</td><td>A</td><td>S</td><td>O</td><td>N</td><td>D</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	J	F	M	A	M	J	J	A	S	O	N	D												
J	F	M	A	M	J	J	A	S	O	N	D														
g) 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 <b>yes</b> , enter the country: _____																									
h) Are you a franchisee? <input type="checkbox"/> Yes <input type="checkbox"/> No																									
If <b>yes</b> , enter the name and country of the franchisor: _____																									

**Part D – Registering for an import-export program account (RM)**

If you need an import-export program account for commercial purposes (you do not need to register for an import-export program account for personal importation), fill in parts D1 and D2. Fill in a separate Form RC1C, *Business Number – Import-Export Program Account Information*, for each branch or division of your business that needs an import-export program account for commercial purposes.

<b>D1 Import-export program account identification</b> – 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			

**D2 Import-export information**Type of account:  Importer  Exporter  Both Importer-exporter  Meeting, convention, and incentive travelIf 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 program account (RC)**If you need a corporation income tax program 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 program 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** fill in 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 program 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. We can serve you better when you have complete and valid information on file for your business.

Social insurance number (SIN) 

_	_	_	_	_	_	_	_	_	_
---	---	---	---	---	---	---	---	---	---

 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): 

_	_	_	_	_	_	_	_	_	_
---	---	---	---	---	---	---	---	---	---

Personal information is collected under the *Income Tax Act*, *Excise Tax Act*, and other legislation to administer tax, benefits, rebates, elections, and related programs. It may also be used for any purpose related to the administration or enforcement of these Acts such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), personal information bank CRA PPU 223.