Canada Customs and Revenue Agency | Agence des douanes et du revenu du Canada

BN | FOR OFFICE USE ONLY

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 Revenue Agency Accounts (RC2)*. 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 Revenu Québec. However, if you wish to register for any of the other three accounts listed 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 owner, partner(s), corporate 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 is mandatory for individuals (sole proprietors) applying to register for a GST/HST account (*Social Insurance Number Disclosure Regulations, Excise Tax Act*).**

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.

☐ Charity ☐ Union ☐ Association ☐ Financial institution ☐ University/school ☐ Municipal government

☐ Society ☐ Hospital ☐ Non-profit ☐ Religious body ☐ Trust ☐ 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.

%

%

%

(Ce formulaire existe en français.)

Canada

A5 **GST/HST information** – For more information, see our pamphlet called *The Business Number and Your Canada Revenue Agency Accounts (RC2)*.

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 ☐ English ☐ 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 ☐	Monthly	No options available
More than $500,000 up to $6,000,000 ☐	Quarterly	☐ Monthly
$500,000 or less ☐	Annual	☐ Monthly **or** ☐ Quarterly
Charities ☐	Annual	☐ Monthly **or** ☐ Quarterly
Financial institutions ☐	Annual	☐ Monthly **or** ☐ Quarterly

B4 **Type of Operation**

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

B5 **Voluntary direct deposit routing information -** The account holder identified below requests and authorizes the Minister of National Revenue to directly deposit into the account identified below, amounts payable to the account holder under Part IX of the *Excise Tax Act*.

Complete the 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 bank account.

Branch No. Inst. No. Account number

Name(s) of account holder(s):

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 ☐ Compact disc (CD) ☐

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 are authorized to sign this form if you are an individual, a partner, a corporate director, or an officer of your business. You are also authorized to sign this form if, the CRA has on file a Form RC59, *Business Consent Form*, authorizing you as the company's representative.

Name of one ☐ owner ☐ partner ☐ corporate director or ☐ officer

First and last name (print)

I certify that the information given on this form is, to the best of my knowledge, true and complete. ☐ **Authorized Third-Party Representative**

Name (print) | Signature | Title | Year | Month | Day

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