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**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 Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*. Please send this form to your nearest tax services office. To find the address, visit [www.cra.gc.ca/contact](http://www.cra.gc.ca/contact). If you have questions, visit [www.cra.gc.ca/bn](http://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:

- |                                                 |                                                                   |                                                   |
|-------------------------------------------------|-------------------------------------------------------------------|---------------------------------------------------|
| <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*).

<b>Social insurance number (SIN)</b> 	<b>First name</b>	<b>Last name</b>
Title	Work phone number - -	Work fax number - -
Occupation	Home phone number - -	Home fax number - -
	Cellular phone number - -	Pager number - -
<b>Social insurance number (SIN)</b> 	<b>First name</b>	<b>Last name</b>
Title	Work phone number - -	Work fax number - -
Occupation	Home phone number - -	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 form*. For more information, see Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*.

<b>Title</b>	<b>First name</b>	<b>Last name</b>
	Work phone number - -	Work fax number - -
	Cellular phone number - -	Pager number - -

**A3 Identification of business**

Name

Physical business location Postal or zip code

Mailing address (if different from the physical business location)  
c/o Postal or zip code

Operating / Trading name

Language of preference  English  French

**Are you a third party requesting the registration?**  Yes (If **yes**, enter your name and company name below).  No  
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 or contract, and the estimated percentage of revenue they each represent.  
\_\_\_\_\_ %  
\_\_\_\_\_ %  
\_\_\_\_\_ %

**A5 GST/HST information – For more information, see Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts* .**

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 details, see Pamphlet RC2.  Yes  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.  Yes  No  
**Note:** Special rules apply to charities and public institutions. For details, see Pamphlet 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.  Yes  No  
**Note:** Special rules apply to charities and public institutions. See Pamphlet RC2 for details.

Are all the goods/services you sell/provide exempt from GST/HST?  Yes  No

Do you operate a taxi or limousine service?  Yes  No  
If **yes**, you **have** to register for GST/HST regardless of your revenue.

Are you an individual whose sole activity subject to GST/HST is from commercial rental income?  Yes  No

Are you a non-resident?  Yes  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.  Yes  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 details, see Pamphlet RC2.  Yes  No

**Part B – GST/HST account information** – Complete a separate form for each division of your corporation that requires a GST/HST account.

**B1** **GST/HST account identification** - If the information is the same as in Part A3, tick the box.

Account name	
Physical business location	Postal or zip code
Mailing address (if different from the physical business location) for GST/HST purposes c/o	Postal or zip code

**B2** **Filing information** – For more information, see Pamphlet 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 information about when to register for GST/HST, see Pamphlet 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 **preceeding year**. If you do not have annual sales from the preceeding 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 Pamphlet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*.

**Reporting period election**  
Select **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 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"/> Financial institutions	Annual	<input type="checkbox"/> Monthly <b>or</b> <input type="checkbox"/> Quarterly

**B4** **Direct deposit information** – The account holder identified below requests and authorizes the Minister of National Revenue to directly deposit into the Canadian financial institution's 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 Canadian financial institution's bank account.

Branch number	Institution number	Account number

Name(s) of account holder(s):



