



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.** Once completed, 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.

**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 Canadian 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 (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 **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*).

Social insurance number (SIN)	First name	Last name
Title	Work phone number Extension	Work fax number
Occupation	Home phone number Extension	Home fax number
	Cellular phone number	Pager number
Social insurance number (SIN)	First name	Last name
Title	Work phone number Extension	Work fax number
Occupation	Home phone number Extension	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 Booklet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*.

Title	First name	Last name
	Work phone number Extension	Work fax number
	Cellular phone number	Pager number

<b>A3 Identification of business</b>		
Name		
Physical business location		City
Province/Territory/State	Country	Postal or Zip Code
Mailing address (if different from the physical business location) c/o		City
Province/Territory/State	Country	Postal or Zip Code
Operating / Trade name		
Language of preference <input type="checkbox"/> English <input type="checkbox"/> French		
<b>Are you a third party requesting the registration?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes (If <b>yes</b> , enter your name and company name below.)		
Your name: _____		
Company name: _____		
<b>A4 Major business activity</b>		
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 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 goods 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 annual worldwide GST/HST taxable sales, including those of any associates, more than \$30,000? If <b>yes</b> , you <b>have</b> to register for GST/HST.		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Note:</b> Special rules apply to charities and public institutions. For more information, see Booklet RC2.		
Are you a public service body (PSB) whose annual worldwide GST/HST taxable sales are more than \$50,000? If <b>yes</b> , you <b>have</b> to register for GST/HST.		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Note:</b> Special rules apply to charities and public institutions. For more information, see Booklet RC2.		
Are all the goods/services you sell/provide exempt from GST/HST?		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you operate a taxi or limousine service? If <b>yes</b> , you <b>have</b> to 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 charges admission directly to audiences at activities or events in Canada? If <b>yes</b> , you <b>have</b> to register for GST/HST, regardless of your revenue.		
		<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you want to register voluntarily? By registering voluntarily, you <b>must</b> 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 more information, see Booklet RC2.		
		<input type="checkbox"/> Yes <input type="checkbox"/> 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 this box.

Account name

Physical business location City

Province/Territory/State Country Postal or Zip Code

Mailing address (if different from the physical business location) for GST/HST purposes. City  
c/o

Province/Territory/State Country Postal or Zip Code

**B2** **Filing information** – For more information, see Booklet 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. 
   
 Month Day
   
 If you do not enter a date, we will enter December 31.

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 more information about when to register for GST/HST, see Booklet 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 **preceding year**. If you do not have annual sales from the preceding 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 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 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 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 a Canadian financial institution's account, amounts payable to the account holder under Part IX of the *Excise Tax Act*. If the direct deposit information is entered, an owner, partner, corporate director or officer **must** sign the form. An authorized representative **may not**.

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 account.

Branch number
Institution number
Account number

Name(s) of account holder(s):

**Part C – Payroll account information**

Complete parts C1 and C2 if you need a payroll account.

**C1 Payroll account identification** – If the information is the same as in Part A3, tick this box.

Account name

Physical business location City

Province/Territory/State Country Postal or Zip Code

Mailing address (if different from the physical business location)  
c/o City

Province/Territory/State Country Postal or Zip Code

Language of preference  English  French

**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 tick the pay period(s) that apply.  
 Daily  Weekly  Bi-weekly  Semi-monthly  
 Monthly  Annually  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) When will you make the first payment to your employees or payees?  

Year			Month		Day			

e) Duration of business:  Year-round  Seasonal  
 If **seasonal**, tick month(s) of operation:  

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

f) If the business is a corporation, is it a subsidiary or an affiliate of a foreign corporation?  Yes  No  
 If **yes**, enter the country: \_\_\_\_\_

g) Are you a franchisee?  Yes  No  
 If **yes**, enter the name and country of the franchisor: \_\_\_\_\_

**C3 Direct deposit**

To use this option, complete Form RC366, *Direct Deposit Request — GST/HST, Payroll and/or Corporation Income Tax*.

**Part D – Import/export account information** – If you need an import/export account for commercial purposes (you do not need to register for an import/export account for personal importation), complete D1 and D2. Complete a separate form for each branch or division of your corporation that needs an import/export account for commercial purposes.

**D1 Import/export account identification** – If the information is the same as in Part A3, tick this box.

Account name

Physical business location City

Province/Territory/State Country Postal or Zip Code

Mailing address (if different from the physical business location)  
c/o City

Province/Territory/State Country Postal or Zip Code

Language of preference  English  French

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

<b>D2 Import/export information</b>			
Type of account: <input type="checkbox"/> Importer <input type="checkbox"/> Exporter <input type="checkbox"/> Both Importer-exporter <input type="checkbox"/> Meeting, convention, and incentive travel			
If you are applying for an exporter account, you <b>must</b> 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:         \$ _____			
<b>Part E – Corporation income tax account information</b> – If you need a corporation income tax account, complete Part E1. If you have not provided your certificate of incorporation or amalgamation you have to complete Parts E2 and E3.			
<b>E1 Corporation income tax account identification</b> – If the information is the same as in Part A3, tick this box. <input type="checkbox"/>			
Name (as listed on your certificate of incorporation)			
Physical business location			City
Province/Territory/State	Country		Postal or Zip Code
Mailing address (if different from the physical business location) c/o			City
Province/Territory/State	Country		Postal or Zip Code
Language of preference <input type="checkbox"/> English <input type="checkbox"/> French			
<b>E2 Complete this part if you have not provided a copy of your Canadian certificate of incorporation or amalgamation.</b>			
Certificate Number _____			
<div style="display: flex; justify-content: space-around;"> <span>Year</span> <span>Month</span> <span>day</span> </div>			
Date of Incorporation <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
Date of Amalgamation <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
<b>E3 Indicate the jurisdiction of your business.</b>			
<input type="checkbox"/> Federal			
<input type="checkbox"/> Provincial _____ (province)			
<input type="checkbox"/> Foreign _____ (country/state)			
<b>Part F – Certification</b>			
All businesses <b>must</b> complete and sign this part. You are authorized to sign this form <b>only</b> if you are an owner, a partner, an officer of the business, a corporate director, or an authorized representative. <b>However, if the direct deposit information is entered, an authorized representative may not sign this form.</b> In this case an owner, a partner, an officer of the business or a corporation director <b>must sign</b> the form.			
The person signing this form is the: <input type="checkbox"/> Owner <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Corporate director <input type="checkbox"/> Authorized representative			
<b>I certify that the information given on this form is, to the best of my knowledge, true and complete.</b>			
_____		_____	
First name (print)		Last name (print)	
_____			_____
Signature			Date
			Y   Y   Y   Y     M   M     D   D
<b>Note:</b> After you register your new business number or CRA program account (e.g. GST/HST) we may contact you to confirm the information you provided. At that time we may ask you to provide more information. Having complete and valid information on file for your business allows us to serve you better.			