



Canada Revenue
Agency

Agence du revenu
du Canada

RC1 E (09)

BN

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FOR OFFICE USE

REQUEST FOR A BUSINESS NUMBER (BN)

NOTE: In this form, the text inserted between square brackets represents the regular print information.

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. If you have questions, visit www.cra.gc.ca/bn, or call **1-800-959-5525**.

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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"/> Society | <input type="checkbox"/> Federal government (not publicly funded) |
| <input type="checkbox"/> Other government body | <input type="checkbox"/> Strata condo corporation |
| <input type="checkbox"/> Employer of a domestic | <input type="checkbox"/> Provincial government |
| <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"/> Association | <input type="checkbox"/> Diplomat |

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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").

First name	
Last name	
Social insurance number (SIN) 	
Title	Occupation

Area code 	Home phone number -	Area code 	Home fax number -
Area code 	Work phone number -	Area code 	Work fax number -
Area code 	Cellular phone number -	Area code 	Pager number -

First name

Last name

Social insurance number (SIN)
| | | | | | |

Title	Occupation
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Area code 	Home phone number -	Area code 	Home fax number -
Area code 	Work phone number -	Area code 	Work fax number -
Area code 	Cellular phone number -	Area code 	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".

Title			
First name			
Last name			
Area code 	Work phone number -	Area code 	Work fax number -
Area code 	Cellular phone number -	Area code 	Pager number -

A3 – Identification of business

Name	
Physical business location	
City	
Province/Territory/State	Postal or zip code
Mailing address (if different from the physical business location) c/o	
City	
Province/Territory/State	Postal or zip code

Operating/Trading name

Language of preference _____

English French

Are you a third party requesting the registration? Yes No

(If **yes**, enter your name and company name below).

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? Yes No

If **no**, you generally cannot register for GST/HST. However, certain businesses may be able to register. For details, see Pamphlet RC2.

Are your annual worldwide GST/HST taxable sales, including those of any associates, more than \$30,000?

Yes No

If **yes**, you **have** to register for GST/HST.

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?

Yes No

If **yes**, you **have** to register for GST/HST.

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.

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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?

Yes No

If **yes**, you **have** to register for GST/HST, regardless of your revenue.

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	
City	
Province/Territory/State	Postal or zip code

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

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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
More than \$6,000,000 <input type="checkbox"/>	Monthly	No options available

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
More than \$1,500,000 up to \$6,000,000 <input type="checkbox"/>	Quarterly	<input type="checkbox"/> Monthly
\$1,500,000 or less <input type="checkbox"/>	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly
Charities <input type="checkbox"/>	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly
Financial institutions <input type="checkbox"/>	Annual	<input type="checkbox"/> Monthly or <input type="checkbox"/> Quarterly

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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.

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Branch number

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Institution number

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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 the box.

Account name	
Physical business location	
City	
Province/Territory/State	Postal or zip code

continue on next page →

Mailing address (if different from the physical business location) for payroll deduction purposes
c/o

City

Province/Territory/State

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) _____

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c) Do you use a payroll service? Yes No

If **yes**, which one? (Enter name.) _____

d) What is the maximum number of employees you expect to have working for you at any time in the next 12 months?

e) When will you make the first payment to your employees or payees?

Year				Month		Day	

f) 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
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g) If the business is a corporation, is it a subsidiary or an affiliate of a foreign corporation? _____ Yes No

If **yes**, enter country: _____

h) Are you a franchisee? Yes No

If **yes**, enter the name and country of the franchisor:

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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 the box.

Account name	
Physical business location	
City	
Province/Territory/State	Postal or zip code

Mailing address (if different from the physical business location) for import/export purposes c/o	
City	
Province/Territory/State	Postal or zip code

Language of preference _____ English French

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

D2 – Import/export information

Type of account:

- Importer Exporter Both importer/exporter
 Meeting, convention, and incentive travel

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If you are applying for an exporter account, you **must** enter all of the following requested 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 – 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 Part E2.

E1 – Corporate income tax account identification –

If the information is the same as in Part A3, tick the box.

Name (as listed on your certificate of incorporation)

Physical business location

City	
Province/Territory/State	Postal or zip code

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

Language of preference _____ English French

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E2 – Complete this part if you have not provided a copy of your certificate of incorporation or amalgamation.

Jurisdiction

Certificate Number _____

Federal

Date of Incorporation _____

Provincial

(province)

Date of Amalgamation _____

Foreign

(country)

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, an officer of your business or a corporation director. If the direct deposit Information is entered, an authorized representative **may not** sign this form.

The person signing this form is the:

- Owner Partner Corporate director Officer
 Authorized representative

I certify that the information given on this form is, to the best of my knowledge, true and complete.

First and last names (print)					
Title			Signature		
Year		Month	Day		