

Converting the Filer Identification Number to the Business Number

In our continuing effort to simplify and streamline the way businesses deal with the federal government, the Canada Revenue Agency (CRA) is replacing the Filer Identification Number (FIN) with the Business Number (BN).

Beginning January 1, 2010, you will be required to use your BN with a new RZ account number to file the following information returns with the CRA:

- *Return of Investment Income (T5);*
- *Return of Benefits (T5007);*
- *Return of Securities Transactions (T5008);*
- *Partnership Information Return (T5013);*
- *Contract Payments Information Return (T5018)*;*
- *Registered Retirement Savings Plan (RRSP) Contribution Receipts Return;* and
- *the new Tax-Free Savings Account (TFSA) Annual Information Return.*

If you filed any of these information returns in 2008 or 2009, the CRA will automatically convert your FIN to the new RZ account number. You will be mailed a letter informing you of your new RZ account number before the end of December 2009.

* Filers of the T5018 return will have the RZ account number added to their existing BN.

For filers of the new *TFSA Annual Information Return*, you will need to apply for a separate RZ account number before you file.

You will need a dedicated RZ account number for each type of information return you file. There are four types of RZ accounts consisting of the following:

- **T5 Group:** T5, T5007, T5008 and RRSP Contribution Receipts;
- **Contract Payments:** T5018;
- **Partnerships:** T5013; and
- **TFSA:** *TFSA Annual Information Return.*

How an Account Number works

An account number has 15 characters comprised of three parts, a nine-digit BN, a two-letter program identifier, and a four-digit reference number. Each business or legal entity should have one BN. The program identifier and the reference number identify the account.

Commonly used program identifiers include RP (Payroll), RT (Goods and Services Tax/Harmonized Sales Tax), and RC (Corporation Income Tax). Reference numbers are issued sequentially by program identifier, as accounts are added to your BN.

Example	Business Number	Program Identifier	Reference number
ABC Ltd.	123456789		
Corporation income tax account	123456789	RC	0001
Payroll account	123456789	RP	0001
Payroll account	123456789	RP	0002
GST/HST account	123456789	RT	0001
Information Returns – T5 Group	123456789	RZ	0001
Information Returns – T5 Group	123456789	RZ	0002
Information Returns – Contract payments	123456789	RZ	0003
Information Returns – TFSA	123456789	RZ	0004

Contact us if you do not receive the RZ account number

The conversion will occur throughout November and December 2009. If you do not receive notification of your new RZ account number(s) by the end of December 2009, or you require an additional account number(s), contact the CRA at **1-800-959-5525** for service in English, or **1-800-959-7775** for service in French.

Authorizing a representative for your accounts

If you wish to authorize a representative to access your accounts, make account enquiries, or update account information, complete a RC59, *Business Consent Form* and send it to the CRA.

For more information

For more information on all topics related to the conversion of the FIN to the BN, visit www.cra.gc.ca/finconversion.