

FOR OFFICE USE

BN 

### **Request for a Business Number** and Certain Program Accounts

Fill in this form to apply for a business number (BN) and to register for certain program accounts. If you operate more than one business as a sole proprietor, your BN applies to all your businesses. Once filled in, send this form to the

Prince Edward Island Tax Centre or the Sudbury Tax Centre. The tax centres are listed at canada.ca/tax-centres.

For more information, go to canada.ca/business-number or call 1-800-959-5525.

Do not use this form if both of the following apply to you:

- You are a selected listed financial institution (SLFI) for goods and services tax/harmonized sales tax (GST/HST) purposes or Quebec sales tax (QST) purposes, or both
- You want to register for GST/HST and QST purposes or you are already registered for GST/HST purposes and want to register for QST purposes only.

Instead, use form RC7301, Request for a Business Number and Certain Program Accounts for Certain Selected Listed Financial Institutions. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to canada.ca/gst-hst-financial-institutions.

Note: If your business is in the province of Quebec and you are registering for a GST/HST program account, do not use this form. Instead, contact Revenu Québec, unless you are an SLFI. If you are an SLFI and you are only registering for the GST/HST program account that will not include QST information, use this form unless you are registering because you are making or joining a consolidated filing election.

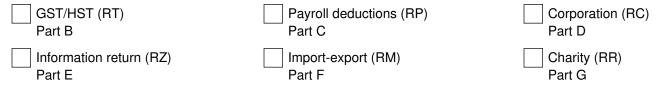
#### Register for a business number

Agency

I want to register for a business number	(BN)
Part A	

#### **Register for program accounts**

I want to register for the following program accounts (tick all that apply):



Note:

- You must have a BN if you only want to register for program accounts.
- To register for additional payroll deductions, information return, import-export, or charity program accounts, fill in another part C, E, F, or G, as applicable, of another form RC1 and attach it to this form.
- You do not need to fill in Part D if you incorporated your business federally or with a province which has partnered with the Canada Revenue Agency (CRA). If this is the case, a BN and a corporation income tax program account (RC) will be automatically assigned to you by the CRA. For a list of the provinces that have partnered with the CRA, go to canada.ca/business-number and click on "When you need a business number or Canada Revenue Agency program accounts." Then click on "Corporation income tax (RC)."
- By giving us your email address, you are signing up to receive email notifications from the CRA. Once signed up, we stop sending you most CRA mail on paper. Instead, we send you an email when notices, letters, and statements are available in My Business Account. To register for My Business Account, go to canada.ca/my-cra-business-account.

Based on your selections, please fill in the following parts:

- Part A. General business information (all businesses must fill in this part)
- Part B, Registering for a GST/HST program account (RT)
- Part C, Registering for a payroll deductions program account (RP)
- Part D, Registering for a corporation income tax program account (RC)
- Part E, Registering for an information return program account (RZ)
- · Part F, Registering for an import-export program account (RM)
- Part G, Requesting a charity program account (RR)
- Part H, Certification (all businesses must fill in and sign this part)

#### **Direct deposit**

For more information, go to canada.ca/cra-direct-deposit.

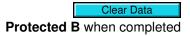


### Part A – General business information

Part A1 – Ownership type and opera	tion type				
Indicate your ownership type (tick only one	box):				
Individual Partnership Trus	t Corporation Other	(specify	/)		
Are you incorporated?					
Yes No					
If <b>yes</b> , you have to provide one of the follow	wing (tick only one box):				
a copy of the certificate of incorporat	ion or amalgamation				
the information requested in Part D					
Tick the box below that best describes you	r type of operation (if none app	oly, leave	e this section blank):		
Sole proprietor	Federal government (publicly	funded)	Other govern	iment body	
Society	Federal government (not publi	icly funde	ed) 🗌 Strata condo	corporation	
Employer of a domestic	Provincial government		Association		
Foster parent	Municipal government		University/sc	hool	
Religious body	Financial institution		Union		
Hospital	Employer-sponsored plan		Diplomat		
Part A2 – Owners information					
Enter information for the sole proprietor, or space, include the information on a separa proprietor applying to register for a GST/HS Act). You can authorize a representative to deal	te piece of paper. The social ir ST program account (Social In	nsurance surance	e number (SIN) is <b>man</b> Number Disclosure R	datory for the sole	
at canada.ca/taxes-representative-autho	orization.	-			
Note: Online access must be requested the Client at canada.ca/taxes-represent		canada	i.ca/my-cra-business	-account, Represent a	
First name	Last name			Social insurance number	
Title	Work telephone number	Ext.	Work fax number	Mobile number	
Occupation	Home telephone number	Ext.	Home fax number		
First name	Last name			Social insurance number	
Title	Work telephone number	Ext.	Work fax number	Mobile number	
Occupation	Occupation Home telephone number Ext. Home fax number				

# Part A – General business information (continued)

Part A3 – Business information					
Business name (Legal name) Business numb					
Operating, trade, or partnership name (if different from busin business or if your business operates under more than one information on a separate piece of paper.	<b>.</b> , .				
Physical business location		City			
Province, territory, or state	Country	1	Postal or ZIP code		
Mailing address (if different from the physical business locat	ion)	City			
Province, territory, or state	Country	1	Postal or ZIP code		
Address of business records (if different from the physical b	usiness location)	City			
Province, territory, or state	Country		Postal or ZIP code		
Language of correspondence:					
Part A4 – Major business activity					
Describe your major business activity with as much detail as describe your activity. Example: Residential construction – I			adjective to		
Note: Indicate if you are a listed financial institution or an SI	.FI for GST/HST purpose	es and a resident of C	anada.		
Specify up to 3 main products or services that you provide a	nd the estimated percent	age of revenue they			
			%		
c					



# Part A – General business information (continued)

Part A5 – GST/HST information		
Do you provide or plan to provide property 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.	Yes	No
Are your total annual revenues from your worldwide taxable supplies, including those of any associates, more than \$30,000? If <b>yes</b> , you <b>must</b> register for GST/HST, unless you are a non-resident and do not carry on business in Canada for GST/HST purposes.	Yes	No
Note: Special rules apply to public service bodies.		
Are you a public service body whose total annual revenues from worldwide taxable supplies, including those of any associates, are more than \$50,000? If <b>yes</b> , you <b>must</b> register for GST/HST.	Yes	No
<b>Note:</b> Special rules apply to charities and public institutions with respect to the qualification of these organizations as a small supplier.		
Are all the property and services you sell or provide exempt from GST/HST?	Yes	No
<b>Note</b> : In general, when you sell or provide only exempt property and services, you cannot register for the GST/HST, unless you are a listed financial institution resident in Canada.		
Do you operate a taxi, commercial ride-sharing, or limousine service? If <b>yes</b> , you <b>must</b> register for GST/HST, regardless of your revenue.	Yes	No No
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 enters Canada to directly supply taxable admissions to a place of amusement, a seminar, an activity, or an event held in Canada? If <b>yes</b> , you <b>must</b> register for GST/HST, regardless of your revenue.	Yes	No
Do you wish to register voluntarily? By registering voluntarily, you <b>must</b> begin to charge GST/HST on your taxable supplies, other than zero-rated supplies, made in Canada and file returns even if your total annual revenues from your worldwide taxable supplies are \$30,000 or less (\$50,000 or less if you are a public service body).	Yes	No
Are you an SLFI that is required to be registered for GST/HST because you are making a reporting entity election or a tax adjustment transfer election, and you are not making a consolidated filing election or electing to be added to an existing consolidated filing election?	Yes	No

### Part B – Registering for a GST/HST program account (RT)

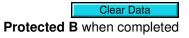
If you want to register for a separate GST/HST program account for a branch or division of a head office, fill in form GST10, Application or Revocation of the Authorization to File Separate GST/HST Returns and Rebate Applications for Branches or Divisions.

- **Note:** More information must be provided if the effective date of registration indicated below is more than 30 days before the date of application for registration. Usually, depending on the business's situation, you must provide one of the following:
  - sale invoices or other documents proving that the business began charging the GST/HST on the effective date entered on this form if you are voluntarily registering for the GST/HST
  - a document (a balance sheet, a financial statement, or an information slip) proving that the business is required to register for GST/HST purposes because its revenues from taxable supplies, including zero-rated supplies, exceeded \$30,000 (or \$50,000 for a public service body) over the last four calendar quarters or in a single calendar quarter

Part B1 – GST/HST program account identification				
If the information is the same as in Part A3, tick this box.	]			
If you want to use a separate name for this program account	, enter the name.			
Email address (for information on how we will use your emai	l address, see page 1)			
Physical business location City				
Province, territory, or state	Country		Postal or ZIP code	
Mailing address (if different from the physical business location) for GST/HST purposes City				
Province, territory, or state	Country		Postal or ZIP code	
Language of correspondence:				

# Part B – Registering for a GST/HST program account (RT) (continued)

Part B2 – Filing information				
Enter the total annual revenue from your ta	xable supplies in Canada (dollar amount	only — if you have no revenues, enter "0").		
\$				
Enter the total annual revenue from your ${\bf w}$	orldwide taxable supplies (dollar amount	only — if you have no revenues, enter "0").		
\$				
Enter the fiscal year-end for GST/HST pur	poses. If you do not enter a date, we will e	nter December 31.		
Date (MMDD)				
Do you want to make an election to chang	e the fiscal year-end for GST/HST purpose	es?		
Yes No				
If <b>yes</b> , enter the date you would like to u	ise.			
Date (MMDD)				
Enter the effective date of registration f Date (YYYYMMDD)	or GST/HST purposes.			
Part B3 – Reporting period				
Unless you are a charity or a listed financial institution* (other than a deemed listed financial institution), we will assign you a reporting period based on your total annual revenues from GST/HST taxable supplies made in Canada (including those of your associates) for the <b>preceding year</b> . Tick the box in the left column that applies to you. If you want to elect to have a different reporting period than the one that would be assigned to you, your options are listed below. Tick the box in the right column that applies to you. <b>Reporting period election</b> Tick <b>yes</b> if you want to file more frequently than the reporting period that would be assigned to you.				
Total annual revenue from taxable supplies in Canada (including those of your associates)	Reporting period assigned to you, unless you choose to change it (see next column)	Reporting period options		
More than \$6,000,000	Monthly	No options available		
More than \$1,500,000 up to \$6,000,000	Quarterly	Monthly		
\$1,500,000 or less	Annual	Monthly <b>or</b> Quarterly		
Charity	Annual	Monthly <b>or</b> Quarterly		
Listed financial institution Annual Monthly or Quarterly**				
<ul> <li>* Other than persons who are deemed to be a listed financial institution because a section 150 election is in effect to deem certain taxable supplies to be exempt supplies of financial services.</li> <li>** Only available if your total annual GST/HST taxable supplies in Canada (including those of your associates) do not exceed \$6 million.</li> </ul>				



### Part C – Registering for a payroll deductions program account (RP)

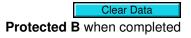
Fill in parts C1 and C2 if you need a payroll deductions program account.

Fill in a separate RC1 form for each division of your business that requires a payroll deductions program account.

Part C1 – Payroll deductions program account identification				
If the information is the same as in Part A3, tick this box.				
If you want to use a separate name for this program account	t, enter the name. For exa	mple, a section or a div	vision name.	
Email address (for information on how we will use your email	l address, see page 1)			
Physical business location City				
Province, territory, or state	Country		Postal or ZIP code	
Mailing address (if different from the physical business location) City				
Province, territory, or state	Country		Postal or ZIP code	
Language of correspondence:				
English French				

## Part C – Registering for a payroll deductions program account (RP) (continued)

Part C2 – General information			
What type of payment will you be making?			
Payroll deductions Registered retirement savings plan			
Registered retirement income fund       Other (specify)			
How often will you pay your employees or payees? Please tick the pay periods that apply.			
Daily Weekly Bi-weekly Semi-monthly			
Monthly Other (specify)			
What is the maximum number of employees you expect to have working         for you at any time in the next 12 months?			
What is the expected total of employee salaries for the next 12 months?			
When will you make the first payment to your employees or payees?			
Date (YYYYMMDD)			
Duration of business: Year-round Seasonal			
If <b>seasonal</b> , tick month(s) of operation:			
J       F       M       A       M       J       J       A       S       O       N       D         I       I       I       I       I       I       I       I       I       I			
If the business is a corporation, is it a subsidiary or an affiliate of a foreign corporation?			
Yes No			
If yes, enter the country:			
Are you a franchisee?			
Yes No			
If yes, enter the name and country of the franchisor:			



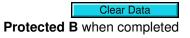
### Part D – Registering for a corporation income tax program account (RC)

If you need a corporation income tax program account, fill in Part D1.

Part D1 – Corporation program account identification	on			
If the information is the same as in Part A3, tick this box.	7			
Name (as listed on your certificate of incorporation)				
Email address (for information on how we will use your emai	l address, see page 1)			
Physical business location		City		
Province, territory, or state	Country	1	Postal or ZIP code	
Mailing address (if different from the physical business locati	on)	City		
Province, territory, or state	Country	I	Postal or ZIP code	
Language of correspondence:				
English French				
Part D2 – Canadian certificate of incorporation or a	malgamation			
If you have not provided a copy of your certificate of incorpor	ation or amalgamation yo	u <b>must</b> fill in parts D2	and D3.	
Certificate number:				
Date (YYYYMMDD)				
Date of incorporation				
Date of amalgamation				
Note: If you are a non-resident corporation that has incorporated outside of Canada, you must provide us with a copy of your certificate of incorporation or amalgamation.				
Part D3 – Indicate the jurisdiction of your business				
Federal				
Provincial	(province or territe	ory)		
Foreign (country or state)				

## Part E – Registering for an information return program account (RZ)

Part E1 – Informati	on return program account iden	tification		
If the information is th	e same as in Part A3, tick this box. $\left[ ight.$			
If you want to use a se	eparate name for this program accoun	t, enter the name. For exa	mple, a section or a di	vision name.
Email address (for info	ormation on how we will use your ema	il address, see page 1)		
Physical business loc	ation		City	
Province, territory, or	state	Country		Postal or ZIP code
Mailing address (if diff	erent from the physical business locat	ion)	City	
Province, territory, or	state	Country	1	Postal or ZIP code
Language of correspo	ndence: rench			
Part E2 – Informati	on return program account deta	ils		
Program account type RC1 and attach it to th	<ul> <li>select only one. If you need more that is form:</li> </ul>	n one program account typ	e, fill in another part E	on another form
Program account types	Informat	ion returns requiring an	RZ account	
T5 group	<ul> <li>T5 – Return of Investment Income</li> <li>T5007 – Return of Benefits</li> <li>T5008 – Return of Security Transactions</li> <li>T2202 – Tuition and Enrolment Certificate</li> <li>RRSP – Contribution Receipts</li> <li>PRPP – Pooled Registered Pension Plan (PRPP)</li> <li>RRSP and RRIF Non-Qualified Investments</li> <li>SAFER – Manitoba Shelter Allowance for Elderly Renters</li> <li>Part XVIII Information Return – International Exchange of Information on Financial Accounts</li> </ul>			
TFSA	TFSA – Tax-Free Savings Accour	nt		
	T5018 – Contract Payment Repor	ting		
<ul> <li>T5013 – Partnership Information Return</li> <li>T106 – Information Return of Non-Arm's Length Transactions with Non-Residents (only if filed by a partnership)</li> <li>T1134 – Information Return Relating to Controlled and Not-Controlled Foreign Affiliates (2011 and later taxation years—only if filed by a partnership)</li> </ul>				
Enter the effective date of registration for the information return program account. Date (YYYYMMDD)				



#### Part F – Registering for an import-export program account (RM)

If you need an import-export program account for commercial purposes (you do not need to register for an import-export program account for personal importation), fill in parts F1 and F2.

Fill in a separate RC1 form for each branch or division of your business that needs an import-export program account for commercial purposes.

Part F1 – Import-export program account identification				
If the information is the same as in Part A3, tick this box.				
If you want to use a separate name for this program account	, enter the name. For exa	mple, a section or a di	vision name.	
Physical business location		City		
Province, territory, or state	Country	1	Postal or ZIP code	
Mailing address (if different from the physical business location	on)	City		
Province, territory, or state	Country	I	Postal or ZIP code	
Language of correspondence:				
Part F2 – Import-export information				
Type of account:				
Importer Exporter Both Importer-exporter	Meeting, convention	on, and incentive travel		
If you are applying for an exporter account, you <b>must</b> enter a	all of the following informa	tion:		
Enter the type of goods you are or will be exporting:				
Enter the estimated annual value of goods you are or will be exporting:				
Enter the effective date of registration for the import-export program account. Date (YYYYMMDD)				

# Part G – Requesting a charity program account (RR)

Part G1 – Charity program account identification				
If the information is the same as in Part A3, tick this box.				
If you are an internal division, provide your section or division	n name.			
Email address (for information on how we will use your email	l address, see page 1)			
Physical business location		City		
Province, territory, or state	Country		Postal or ZIP code	
Mailing address (if different from the physical business locati	on)	City		
Province, territory, or state	Country		Postal or ZIP code	
Books and records address		City	1	
Province, territory, or state	Country		Postal or ZIP code	
Language of correspondence:				
English French				
Part G2 – Charity information				
Program account type - select only one.				
Charity				
Canadian amateur athletic association (CAAA)				
National arts service organization (NASO)				
Note:				
<ul> <li>Having an RR program account does not mean you are a registered charity, a registered CAAA or a registered NASO.</li> <li>Before you can operate as a registered charity, a registered CAAA or a registered NASO, you must apply under the Income Tax Act and be approved by the CRA.</li> </ul>				
<ul> <li>Even if a NASO has an RR program account and is registered by the CRA under the Income Tax Act, it will not be considered a charity for GST/HST purposes. However, a registered CAAA is a charity for GST/HST purposes.</li> </ul>				
To complete the application process, you <b>must</b> add your new program account to your Business Number profile. To do this, log into the CRA's My Business Account service and submit your online application for registration in the "Registered Charity" section.				
Enter the effective date of registration for the charity program account. Date (YYYYMMDD)				

### Part H – Certification

All businesses <b>must</b> fill in and sign this part in order for the form to be processed. After you register your program account we may contact you to confirm the information you provided. At that time we may ask you to provide more information. We can serve you better when you have complete and valid information on file for your business.	
Note: Provide the name and social insurance number (SIN) of one of the following: owner, partner, or corporate director. The SIN is mandatory for individuals (sole proprietors) applying to register for a GST/HST program account (Social Insurance Number Disclosure Regulations, Excise Tax Act).	
Social insurance number First name:	
Last name:	
The individual signing this form is (tick only one box):	
an owner a partner of	a partnership
a corporate director a corporate	officer
an officer of a non-profit organization a trustee of a trust	
a third party requestor	
First name	Last name
Title	Telephone number
I certify that the information given on this form is correct and complete.	
Signature	Date (YYYYMMDD)

To administer tax, benefits, rebates, elections, and related programs, personal information is collected under the following Acts:

- Income Tax Act
- Excise Tax Act
- Customs Act
- And other legislation

It may also be used for any purpose related to the enforcement of the aforementioned acts, such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. The social insurance number is collected under section 237 of the Income Tax Act and is used for identification purposes. Under the Privacy Act, individuals have the right to access, or request correction of, their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 223 on Info Source at canada.ca/cra-info-source.