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Canada Revenue Agency | Agence du revenu du Canada

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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 are a sole proprietor with more than one business, your BN will apply to all your businesses. Once filled in, send this form to **Prince Edward Island Tax Centre** or **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 want to register for QST purposes

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

☑ 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):

☑ GST/HST (RT) Part B ☐ Payroll deductions (RP) Part C ☐ Corporation (RC) Part D ☐ Information return (RZ) Part E ☐ Import-export (RM) Part F

Note:

- You must have a BN if you only want to register for program accounts
- To register for additional payroll deductions, import-export, or information return program accounts, fill in another RC1 form

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, **Certification**. All businesses must fill in and sign this part

Direct deposit

To use this option, fill in Form RC366, Direct Deposit Request for Businesses. For online options and for more information, go to **canada.ca/cra-direct-deposit**.

Part A – General business information

Part A1 – Ownership type and operation type

Indicate your ownership type (tick only one box):

☑ Individual ☐ Partnership ☐ Trust ☐ Corporation ☐ Other (specify) _____

Are you incorporated?

☐ Yes ☑ No

If **yes**, you have to provide one of the following (tick only one box):

☐ a copy of the certificate of incorporation or amalgamation

☐ the information requested in Part D

Tick the box below that best describes your type of operation (if none apply, leave this section blank):

☑ Sole proprietor	☐ Federal government (publicly funded)	☐ Other government body
☐ Society	☐ Federal government (not publicly funded)	☐ Strata condo corporation
☐ Employer of a domestic	☐ Provincial government	☐ Association
☐ Foster parent	☐ Municipal government	☐ University/school
☐ Religious body	☐ Financial institution	☐ Union
☐ Hospital	☐ Employer-sponsored plan	☐ Diplomat

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Part A2 – Owners information

Enter information for the sole proprietor, or all partners, corporation directors, or officers 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 the sole proprietor applying to register for a GST/HST program account (Social Insurance Number Disclosure Regulations, Excise Tax Act).

If you want to authorize a representative to deal with the Canada Revenue Agency (CRA) about your BN program accounts only by telephone and mail, fill in Form RC59, Business Consent for Offline Access.

Note: Online access must be requested through My Business Account at **canada.ca/my-cra-business-account**, Represent a Client at **canada.ca/taxes-representatives** or by EFILE.

First name	Last name			Social insurance number (SIN)
xxxxxxxxx	xxxxxxxxx			
Title	Work telephone number	Extension	Work fax number	Mobile number
OWNER				
Occupation	Home telephone number	Extension	Home fax number	
xxxxxxxx				
First name	Last name			Social insurance number (SIN)
Title	Work telephone number	Extension	Work fax number	Mobile number
Occupation	Home telephone number	Extension	Home fax number	

Part A3 – Business information

Business name (Legal name)	Business number
xxxxxxxxx	

Operating, trade, or partnership name (if different from business name above). If you have more than one business or if your business operates under more than 1 name, enter the names here. If you need more space, include the information on a separate piece of paper.

Physical business location	City		
xxxxxxxxxxxx	xxxxxxxxxxx		
Province, territory, or state	Country	Postal or ZIP code	
xxxxxxxxxx	xxxxxxxxx	XXXXXX	
Mailing address (if different from the physical business location)	City		
c/o			
Province, territory, or state	Country	Postal or ZIP code	
Address of business records (if different from the physical business location)	City		
c/o			
Province, territory, or state	Country	Postal or ZIP code	

Language of correspondence:

☑ English ☐ French

Part A4 – Major business activity

Describe your major business activity with as much detail as possible. Use at least a noun, a verb, and an adjective to describe your activity.
Example: Residential construction – Installing hardwood flooring.

Note: Indicate if you are a listed financial institution or an SLFI for GST/HST purposes and a resident in Canada.

purchase, sale and racing of Standardbred Race Horses

Specify up to 3 main products or services that you provide and the estimated percentage of revenue they each represent.

race horses	**100.00** %
	%
	%

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Part A5 – GST/HST information

Do you provide or plan to provide property 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.	☐ Yes	☑ No
Are your total annual revenues from your worldwide taxable supplies, including those of any associates, more than $30,000? If **yes**, you **must** register for GST/HST. **Note:** Special rules apply to public service bodies.	☐ Yes	☐ No
Are you a public service body whose total annual revenues from worldwide taxable supplies, including those of any associates, more than $50,000? If **yes**, you **must** register for GST/HST. **Note:** Special rules apply to charities and public institutions.	☐ Yes	☑ No
Are all the property and services you sell or provide exempt from GST/HST? **Note**: In general, when you sell or provide only exempt property and services, you cannot register for the GST/HST.	☐ Yes	☑ No
Do you operate a taxi, commercial ride-sharing, or limousine service? If **yes**, you **must** register for GST/HST, regardless of your revenue.	☐ Yes	☑ 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 **yes**, you **must** register for GST/HST, regardless of your revenue.	☐ Yes	☑ No
Do you wish to register voluntarily? By registering voluntarily, you **must** 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. For example, a section or a division name.

Email address

Note: By giving us your email address, you are registering for email notifications from the CRA. Once registered, we stop sending you paper mail. 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**.

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

c/o

Province, territory, or state | Country | Postal or ZIP code

Language of correspondence:

☑ English ☐ French

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Part B2 – Filing information

Enter the total annual revenue from your **taxable supplies in Canada** (dollar amount only — if you have no revenues, enter "0").

$ 30,000

Enter the total annual revenue from your **worldwide taxable supplies** (dollar amount only — if you have no revenues, enter "0").

$ 30,000

Enter the fiscal year-end for GST/HST purposes. If you do not enter a date, we will enter December 31.

Date (MMDD) 1231

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.

Date (MMDD)

Enter the effective date of registration for GST/HST purposes.

Date (YYYYMMDD)

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 **preceding year**. 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.

Reporting period election

Tick **yes** if you want to file more frequently than the reporting period that would be assigned to you.

☐ Yes ☑ No

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 **or** ☐ Quarterly
☐ Charities	Annual	☐ Monthly **or** ☐ Quarterly
☐ Listed financial institutions	Annual	☐ Monthly **or** ☐ Quarterly**

* Other than persons who are deemed to be a listed financial institution because section 150 election is in effect to deem certain taxable supplies to be exempt supplies of financial services.

** Only available if your total annual GST/HST taxable supplies in Canada (including those of your associates) do not exceed $6 million.

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, enter the name. For example, a section or a division name.

Email address

Note: By giving us your email address, you are registering for email notifications from the CRA. Once registered, we stop sending you paper mail. 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**.

Physical business location | City

Province, territory, or state | Country | Postal or ZIP code

Mailing address (if different from the physical business location) | City

c/o

Province, territory, or state | Country | Postal or ZIP code

Language of correspondence:

☐ English ☐ French

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Part C2 – General information

a) What type of payment are you making?

☐ Payroll deductions ☐ Registered retirement savings plan

☐ Registered retirement income fund ☐ Other (specify) _____

b) How often will you pay your employees or payees? Please tick the pay periods 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) What is the expected total of employee salaries for the next 12 months? _____

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

Date (YYYYMMDD)

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

g) If the business is a corporation, is it a subsidiary or an affiliate of a foreign corporation?

☐ Yes ☐ No

If **yes**, enter the country: _____

h) 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. If you have not provided a copy of your certificate of incorporation or amalgamation you **must** fill in parts D2 and D3.

Part D1 – Corporation program account identification

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

Name (as listed on your certificate of incorporation)

Email address

Note: By giving us your email address, you are registering for email notifications from the CRA. Once registered, we stop sending you paper mail. 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**.

Physical business location | City

Province, territory, or state | Country | Postal or ZIP code

Mailing address (if different from the physical business location) | City

c/o

Province, territory, or state | Country | Postal or ZIP code

Language of correspondence:

☐ English ☐ French

Part D2 – You **must** fill in this part if you **have not** provided a copy of your **Canadian certificate of incorporation or amalgamation**.

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 territory)
- ☐ Foreign _____ (country or state)

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

Part E1 – Information return 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 example, a section or a division name.

Email address

Note: By giving us your email address, you are registering for email notifications from the CRA. Once registered, we stop sending you paper mail. 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**.

Physical business location	City	
Province, territory, or state	Country	Postal or ZIP code
Mailing address (if different from the physical business location) c/o	City	
Province, territory, or state	Country	Postal or ZIP code

Language of correspondence:

☐ English ☐ French

Program account type – select only one. If you require more than one program account type, please complete another RC1 form.

Program account types	Information returns requiring an RZ account
☐ T5 group	• T5 – Return of Investment Income • T5007 – Return of Benefits • T5008 – Return of Security Transactions • RRSP – Contribution Receipts • PRPP – Pooled Registered Pension Plan (PRPP) • RRSP and RRIF Non-Qualified Investments • SAFER – Manitoba Shelter Allowance for Elderly Renters • Part XVIII Information Return – International Exchange of Information on Financial Accounts • Part XIX Information Return – International Exchange of Information on Financial Accounts
☐ TFSA	• TFSA – Tax-Free Savings Account
☐ T5018	• T5018 – Contract Payment Reporting
☐ Partnerships	• T5013 – Partnership Information Return • T106 – Information Return of Non-Arm's Length Transactions with Non-Residents (only if filed by a partnership) • T1134 – Information Return Relating to Controlled and Not-Controlled Foreign Affiliates (2011 and later taxation years—only if filed by a partnership)

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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 example, a section or a division name.

Physical business location	City	
Province, territory, or state	Country	Postal or ZIP code
Mailing address (if different from the physical business location) c/o	City	
Province, territory, or state	Country	Postal or ZIP code

Language of correspondence:

☐ English ☐ French

Part F2 – Import-export information

Type of account:

☐ Importer ☐ Exporter ☐ Both Importer-exporter ☐ Meeting, convention, and incentive travel

If you are applying for an exporter account, you **must** 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: _____

Part G – Certification

All businesses **must** 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 (SIN)

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
xxxxxxxx	xxxxxxxxx
Title	**Telephone number**
OWNER	

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 Act 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 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**.