Clear Data

Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

Request for a Business Number and Certain Program Accounts

FOR OFFICE USE

BN

The easiest and quickest way to apply for a business number (BN) and register for certain program accounts is through Business Registration Online. In most cases you will receive your BN and/or program account instantly.
For more information, go to **canada.ca/business-registration-online**. Non-residents can also apply for their non-resident BN online. For more information, go to **canada.ca/en/revenue-agency/services/tax/businesses/topics/business-registration/business-number-program-account/how-register/non-resident.html.**

Alternatively, if you cannot register online, you can fill out and send this form to your tax centre (TC). You will then receive your BN and/or program account number by mail. This process and mailing time can take 30 days or more.

You can find your TC address at **canada.ca/cra-tso-contact-information**. If you are a non-resident of Canada, you can fill out this form and send it to a non-resident TC. To determine where to send this form to, go to **canada.ca/non-resident-registration-enquiries**.

For more information about business number registration, go to **canada.ca/business-number**.

Do not use this form **if all** 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.

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. If you are an SLFI and you are registering because you are making or joining a consolidated filing election use Form RC4602, Request for a Group GST/HST Registration Number for Selected Listed Financial Institutions with Consolidated Filing for GST/HST Purposes, **or** Form RC4602-1, Request to be Added to a Group GST/HST Registration for Selected Listed Financial Institutions with Consolidated Filing for GST/HST Purposes.
- If you are a reporting platform operator and are required to file a Part XX information return, **do not** use this form. For information on how to obtain an RZ Compliance and Exchange program account, go to **canada.ca/en/compliance/reporting-rules-digital-platforms/filing-information-returns**.
- If you are a digital economy business that is not resident in Canada, but is required to register for the purposes of Canada's simplified GST/HST, **do not** use this form. Instead, see the registration process at **canada.ca/gst-hst-digital-economy**.

Register for a business number

☐ I want to register for a BN – Part A

Note: If you operate more than one business as a sole proprietor, your BN applies to all your businesses.

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 income tax (RC) – Part D

☐ Information return (RZ) – Part E ☐ Charity (RR) – Part F

Note:

- You must have a BN if you want to register for program accounts.
- If you want to register for additional payroll deductions, information returns, or charity program accounts, fill in additional parts C, E, or F on 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)."
- Most notices and other correspondence are delivered electronically to My Business Account by default, except when a business has changed its delivery preference to receive paper mail. By providing an email address, you are registering the business to receive email notifications from the CRA. The CRA will notify the business at the email address provided when new correspondence is available in My Business Account and may require immediate attention. For more information, go to **canada.ca/cra-business-email-notifications**.
- You cannot use a non-physical address such as a rural route (RR#), suburban service number (SS#), post office (PO) box, or general delivery (GD), as a physical address. The physical address must be the physical, geographical, civic or legal location of the base of operations, main office or building from which the business is conducted.
- To register for a program account type not listed on this form and for other ways to register, go to **canada.ca/en/revenue-agency/services/tax/businesses/topics/registering-your-business/register**.

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, **Requesting a charity program account (RR)**
- Part G, **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 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

Part A – General business information (continued)

Part A2 – Owners information

Enter information for the sole proprietor, all partners of the partnership, all directors of the corporation, all officers of the entity or 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 are a non-resident **and** do not have a Canadian SIN, leave the SIN field blank.

You can find information on how to authorize a representative to deal with the CRA about your BN program accounts at **canada.ca/taxes-representative-authorization**.

Note: Online access must be requested through My Business Account or Represent a Client at **canada.ca/cra-sign-in-services**, or by EFILE.

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	

If you are a non-resident owner and don't have a SIN, tick this box. ☐

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	

If you are a non-resident owner and don't have a SIN, tick this box. ☐

If in **Part A1**, you indicated you are a corporation, **and** you are controlled by one or more other corporations, fill in the information for all of them below.
If you need more space, include the information on a separate piece of paper.

Corporation's name	Business number	Telephone number	Fax number
Corporation's name	Business number	Telephone number	Fax number

If in **Part A1**, you indicated you are a partnership, **and** the **members** of the partnership **include** other partnerships, corporations, other legal entities, or any combination of the three, fill in the information for all of them below.
If you need more space, include the information on a separate piece of paper.

Partnership's name	Business number	Telephone number	Fax number
Corporation's name	Business number	Telephone number	Fax number
Legal entity's name	Business number	Telephone number	Fax number

Part A – General business information (continued)

Part A3 – Business information

Business name (Legal name)		Business number
Operating, trade, or partnership name (if different from business legal name above). If you have more than one business or if your business operates under more than one name, enter the names here. If you need more space, include the information on a separate piece of paper.		
Physical address (for information about your physical address, see page 2)		City
Province, territory, or state	Country	Postal or ZIP code
Mailing address (if different from the physical address) Care of (c/o)		City
Province, territory, or state	Country	Postal or ZIP code
Address of business records (if different from the physical address)		City
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 of Canada.

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

_____ _____ %

_____ _____ %

_____ _____ %

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 **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, unless you are a non-resident and do not carry on business in Canada for GST/HST purposes. **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, are more than $50,000? If **yes**, you **must** register for GST/HST. **Note:** Special rules apply to charities and public institutions with respect to the qualification of these organizations as a small supplier.	☐ 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, unless you are a listed financial institution resident in Canada.	☐ 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 A – General business information (continued)

Part A5 – GST/HST information (continued)

Is this account for the purposes of the Electronic Commerce (digital economy) Legislation?	☐ Yes	☐ No
Do you operate an accommodation platform?	☐ Yes	☐ No
Do you operate a distribution platform?	☐ Yes	☐ No
Are you a vendor of cross-border digital products and services or qualifying goods?	☐ Yes	☐ No
Are you a fulfillment warehouse?	☐ 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 out Form GST10, Application or Revocation of the Authorization to File Separate GST/HST Returns and Rebate Applications for Branches or Divisions.

Note: If the effective date of your registration in Part B2 is more than 30 days before the date you applied for registration, you must provide more information. Depending on your business's situation, you must provide one of the following:

- If you are voluntarily registering for the GST/HST and you have been charging the GST/HST, provide sales invoices or other documents proving that you began charging the GST/HST on the effective date entered in Part B2 and you had taxable supplies.
- If you are required to register for GST/HST purposes, provide a document (a spreadsheet, sales journal, or similar document) proving that you are required to register on the effective date indicated based on when your revenues from taxable supplies, including zero-rated supplies, first exceeded $30,000 (or $50,000 for a public service body) over four consecutive calendar quarters or in a single calendar quarter.
- If you are an SLFI for GST/HST purposes, a resident of Canada, and voluntarily registering for GST/HST purposes effective the first day of a particular reporting period, provide written confirmation that for that particular reporting period you are an SLFI for GST/HST purposes, a resident of Canada, you did not make any taxable supplies, and you did not file any rebate applications. In this situation, the CRA **must** receive this form during that reporting period.

Part B1 – Identification for GST/HST program account

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 the CRA will use your email address, see page 2)

Physical address (for information about your physical address, see page 2)	City	
Province, territory, or state	Country	Postal or ZIP code
Mailing address (if different from the physical address) Care of (c/o)	City	
Province, territory, or state	Country	Postal or ZIP code

Language of correspondence:

☐ English ☐ French

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

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").

$ _____

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

$ _____

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

Date (MMDD) |__|__|__|__|

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*, the CRA 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
☐ Charity	Annual	☐ Monthly **or** ☐ Quarterly
☐ Listed financial institution	Annual	☐ Monthly **or** ☐ Quarterly**

* Other than a corporation that is a listed financial institution only because it is a party to a joint election under section 150 that is in effect to deem certain taxable supplies made between the parties to be supplies of financial services for GST/HST purposes.

** 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)

If you need a payroll deductions program account, fill in parts C1 and C2.

For each division of your business that requires a payroll deductions program account, fill in additional parts C1 and C2 on another Form RC1 and attach it to this form.

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 (for information on how the CRA will use your email address, see page 2)

Physical address (for information about your physical address, see page 2)	City	
Province, territory, or state	Country	Postal or ZIP code
Mailing address (if different from the physical address) Care of (c/o)	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

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:

☐ January ☐ February ☐ March ☐ April ☐ May ☐ June

☐ July ☐ August ☐ September ☐ October ☐ November ☐ December

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 residence of the franchisor:

Name of the franchisor	Country of residence of the franchisor

Clear Data

Protected B when completed

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 (for information on how the CRA will use your email address, see page 2)

Physical address (for information about your physical address, see page 2)	City	
Province, territory, or state	Country	Postal or ZIP code
Mailing address (if different from the physical address) Care of (c/o)	City	
Province, territory, or state	Country	Postal or ZIP code

Language of correspondence:

☐ English ☐ French

Part D2 – 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 a copy of your certificate of incorporation or amalgamation to the CRA.

Part D3 – Indicate the jurisdiction of your business

☐ Federal

☐ Provincial _____ (province or territory)

☐ Foreign _____ (country or state)

Part D4 – Documentation for condominium corporations registrations

Are you a condominium corporation?

☐ Yes ☐ No

If **yes**, you **must** provide the CRA with a copy of **each** of the following documents:

- the most recent Board of Management meeting minutes that includes the names of the board members
- the most recent Property Management Agreement that is in place
- the land title

Clear Data

Protected B when completed

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 (for information on how the CRA will use your email address, see page 2)

Physical address (for information about your physical address, see page 2)	City	
Province, territory, or state	Country	Postal or ZIP code
Mailing address (if different from the physical address) Care of (c/o)	City	
Province, territory, or state	Country	Postal or ZIP code

Language of correspondence:

☐ English ☐ French

Part E2 – Information return program account details

Program account type (tick **only** one):
If you require more than one program account type, fill in additional parts E1 and E2 on another Form RC1 and attach it to this form.

Program account types. Tick only one.	**Information returns requiring an RZ account**
☐ T5 group	• T5 – Return of Investment Income • T5007 – Return of Benefits • T5008 – Return of Security Transactions • T2202 – Tuition and Enrolment Certificate • RRSP – Contribution Receipts • PRPP – Pooled Registered Pension Plan • 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)

Enter the effective date of registration for the information return program account.

Date (YYYYMMDD)

Clear Data

Protected B when completed

Part F – Requesting a charity program account (RR)

Part F1 – 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 name.

Email address (for information on how the CRA will use your email address, see page 2)

Physical address (for information about your physical address, see page 2)	City	
Province, territory, or state	Country	Postal or ZIP code
Mailing address (if different from the physical business location) Care of (c/o)	City	
Province, territory, or state	Country	Postal or ZIP code
Books and records address	City	
Province, territory, or state	Country	Postal or ZIP code

Language of correspondence:

☐ English ☐ French

Part F2 – Charity information

Program account type (select **only** one):

For each additional charity program account you require, fill in Part F on another Form RC1 and attach it to this form.

☐ Charity

☐ Canadian amateur athletic association (CAAA)

☐ National arts service organization (NASO)

Note:

- Having an RR program account does not mean you are a registered charity, a registered CAAA or a registered NASO. 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.
- 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.

To complete the application process for your registered charity program account (RR), you **must** 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.

Clear Data

Part G – Certification

You **must** fill in and sign this part in order for the form to be processed. After you register your program account, the CRA may contact you to confirm the information you provided. At that time the CRA may ask you to provide more information. The CRA can serve you better when you have complete and valid information on file for your business.

Note: Provide the name **and** SIN of one of the following: owner, partner, or corporate director. The SIN is **mandatory** for sole proprietors applying to register for a GST/HST program account (Social Insurance Number Disclosure Regulations, Excise Tax Act). If you are a non-resident **and** do not have a Canadian SIN, leave the SIN field blank.

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
- ☐ a representative
- ☐ 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)

General Information on GST/HST registration

Generally you are able to register for GST/HST purposes if you are in one of the following situations:

- You are engaged in a commercial activity in Canada.
- You are not a resident of Canada, and, in the ordinary course of carrying on business outside Canada, you:
  - regularly solicit orders to supply tangible personal property for export to Canada
  - regularly solicit orders to supply tangible personal property for delivery in Canada
  - made an agreement to supply services to be performed in Canada
  - made an agreement to supply intangible personal property to be used in Canada or that relates to
    - real property in Canada
    - tangible personal property ordinarily in Canada
    - services to be performed in Canada
- You are a listed financial institution that is resident in Canada.
- You are a corporation, trust, or partnership that is resident in Canada, and you own shares or hold debts of a related corporation.
- You are a corporation that is resident in Canada, and you are acquiring or are proposing to acquire at least 90% of the issued and outstanding shares of a target corporation with full voting rights under all circumstances.

  Note: In either of the immediately preceding scenarios, that corporation must have last acquired or imported for consumption, use, or supply exclusively in the course of its commercial activities 90% or more of the property of the related or target corporation under section 186 of the Excise Tax Act.
- You are a corporation that meets the definition of a temporary member in subsection 156(1) of the Excise Tax Act, if paragraph (a) of that definition does not apply.

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act, Excise Tax Act and other legislation and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and 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**.