



# Request for a Business Number and Certain Program Accounts

FOR OFFICE USE									
BN									

You may apply for a business number (BN) and register for certain program accounts in two ways. The easiest and quickest way is through the Business Registration Online. Non-residents can now register their non-resident business number online.

For more information, go to [canada.ca/business-registration-online](http://canada.ca/business-registration-online).

Alternatively, you can fill in and send this form to your tax centre. You can find your tax centre address at [canada.ca/cra-tso-contact-information](http://canada.ca/cra-tso-contact-information). Non-residents of Canada can fill in this RC1 form and submit it to the designated non-resident tax centre (TC). The TC you should contact depends on the physical location of your business outside of Canada. To determine the TC you should contact, please go to [canada.ca/non-residents-gst-hst-enquiries](http://canada.ca/non-residents-gst-hst-enquiries).

For more information about business number registration, go to [canada.ca/business-number](http://canada.ca/business-number).

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.

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](http://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 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](http://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):

<input type="checkbox"/> GST/HST (RT) – Part B	<input type="checkbox"/> Payroll deductions (RP) – Part C	<input type="checkbox"/> Corporation income tax (RC) – Part D
<input type="checkbox"/> Information return (RZ) – Part E	<input type="checkbox"/> Import-export (RM) – Part F	<input type="checkbox"/> Charity (RR) – Part G

**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, import-export or charity program accounts, fill in additional parts C, E, F or G 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](http://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](http://canada.ca/my-cra-business-account).
- You cannot use a non-physical address such as a rural route (RR#s, SS#s), PO box, or general delivery (GD), as a physical location. 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.

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](http://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):

<input type="checkbox"/> Sole proprietor	<input type="checkbox"/> Federal government (publicly funded)	<input type="checkbox"/> Other government body
<input type="checkbox"/> Society	<input type="checkbox"/> Federal government (not publicly funded)	<input type="checkbox"/> Strata condo corporation
<input type="checkbox"/> Employer of a domestic	<input type="checkbox"/> Provincial government	<input type="checkbox"/> Association
<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"/> 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](http://canada.ca/taxes-representative-authorization).

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

First name	Last name		Social insurance number
Title	Work telephone number	Ext.	Work fax number
Occupation	Home telephone number	Ext.	Home fax number
First name	Last name		Social insurance number
Title	Work telephone number	Ext.	Work fax number
Occupation	Home telephone number	Ext.	Home fax number
If in <b>Part A1</b> , you indicated you are a corporation, <b>and</b> 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 <b>Part A1</b> , you indicated you are a partnership, <b>and</b> the <b>members</b> of the partnership <b>include</b> 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 business location (for information about your physical business location, see page 1)		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
Address of business records (if different from the physical business location)		City
Province, territory, or state	Country	Postal or ZIP code
Language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> 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.

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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)

<b>Part A5 – GST/HST information</b>	
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.	<input type="checkbox"/> Yes <input type="checkbox"/> 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.  <b>Note:</b> Special rules apply to public service bodies.	<input type="checkbox"/> Yes <input type="checkbox"/> 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 <b>yes</b> , you <b>must</b> register for GST/HST.  <b>Note:</b> Special rules apply to charities and public institutions with respect to the qualification of these organizations as a small supplier.	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are all the property and services you sell or provide exempt from GST/HST?  <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.	<input type="checkbox"/> Yes <input type="checkbox"/> No
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.	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you an individual whose sole activity subject to GST/HST is from commercial rental income?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you a non-resident?	<input type="checkbox"/> Yes <input type="checkbox"/> 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.	<input type="checkbox"/> Yes <input type="checkbox"/> 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).	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part A5 – GST/HST information (continued)**

Is this account for the purposes of the Electronic Commerce (digital economy) Legislation?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you operate an accommodation platform?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you operate a distribution platform?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Are you a vendor of cross-border digital products and services or qualifying goods?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Are you a fulfillment warehouse?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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:** 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 we will use your email address, see page 1)

Physical business location (for information about your physical business location, see page 1)

City

Province, territory, or state

Country

Postal or ZIP code

Mailing address (if different from the physical business location)

City

Care of (c/o)

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, we 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\*, 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
<input type="checkbox"/> More than \$6,000,000	Monthly	No options available
<input type="checkbox"/> More than \$1,500,000 up to \$6,000,000	Quarterly	<input type="checkbox"/> Monthly
<input type="checkbox"/> \$1,500,000 or less	Annual	<input type="checkbox"/> Monthly <b>or</b> <input type="checkbox"/> Quarterly
<input type="checkbox"/> Charity	Annual	<input type="checkbox"/> Monthly <b>or</b> <input type="checkbox"/> Quarterly
<input type="checkbox"/> Listed financial institution	Annual	<input type="checkbox"/> Monthly <b>or</b> <input type="checkbox"/> 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 we will use your email address, see page 1)

Physical business location (for information about your physical business location, see page 1)

City

Province, territory, or state

Country

Postal or ZIP code

Mailing address (if different from the physical business location)

City

Care of (c/o)

Province, territory, or state

Country

Postal or ZIP code

Language of correspondence:

English  French







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

<b>Part E1 – Information return program account identification</b>		
If the information is the same as in Part A3, tick this box. <input type="checkbox"/>		
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 we will use your email address, see page 1)		
Physical business location (for information about your physical business location, see page 1)	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
Language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French		
<b>Part E2 – Information return program account details</b>		
Program account type (tick <b>only</b> 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.		
<b>Program account types</b>	<b>Information returns requiring an RZ account</b>	
<input type="checkbox"/> T5 group	<ul style="list-style-type: none"> <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> <li>• Part XIX Information Return – International Exchange of Information on Financial Accounts</li> </ul>	
<input type="checkbox"/> TFSA	<ul style="list-style-type: none"> <li>• TFSA – Tax-Free Savings Account</li> </ul>	
<input type="checkbox"/> T5018	<ul style="list-style-type: none"> <li>• T5018 – Contract Payment Reporting</li> </ul>	
<input type="checkbox"/> Partnerships	<ul style="list-style-type: none"> <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>	
<b>Enter the effective date of registration for the information return program account.</b>		
Date (YYYYMMDD) <input style="width: 150px; height: 20px;" type="text"/>		

**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.

For each branch or division of your business that needs an import-export program account for commercial purposes, fill in additional parts F1 and F2 on another Form RC1 and attach it to this form.

<b>Part F1 – Import-export program account identification</b>												
If the information is the same as in Part A3, tick this box. <input type="checkbox"/>												
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 we will use your email address, see page 1)												
Physical business location (for information about your physical business location, see page 1)		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										
Language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French												
<b>Part F2 – Import-export information</b>												
Type of account: <input type="checkbox"/> Importer <input type="checkbox"/> Exporter <input type="checkbox"/> Meeting, convention, and incentive travel												
If you are applying for an exporter account, you <b>must</b> enter all of the following information:												
Enter the type of goods you are exporting or you will export: _____ _____												
Enter the estimated annual value of goods you are exporting or you will export: _____												
<b>Enter the effective date of registration for the import-export program account.</b>												
Date (YYYYMMDD) <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												

**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 name.

Email address (for information on how we will use your email address, see page 1)

Physical business location (for information about your physical business location, see page 1)

City

Province, territory, or state

Country

Postal or ZIP code

Mailing address (if different from the physical business location)

City

Care of (c/o)

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 G2 – Charity information**

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

For each additional charity program account you require, fill in Part G 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.

**Part H – Certification**

You **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** 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):

- |  |   |
|--|---|
| <input type="checkbox"/> an owner                                | <input type="checkbox"/> a partner of a partnership |
| <input type="checkbox"/> a corporate director                    | <input type="checkbox"/> a corporate officer        |
| <input type="checkbox"/> an officer of a non-profit organization | <input type="checkbox"/> a trustee                  |
| <input type="checkbox"/> a representative                        | <input type="checkbox"/> 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)

\_\_\_\_\_

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act, Excise Tax Act, Customs 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, 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 Information about Programs and Information Holdings at [canada.ca/cra-information-about-programs](http://canada.ca/cra-information-about-programs).