

December 8, 2008

**Ontario: Information Bulletin — Business Numbers: Simple,
Convenient**

MINISTRY OF REVENUE INFORMATION BULLETIN

BUSINESS NUMBER: SIMPLE, CONVENIENT

Spring/Summer/Fall 2008

The Ministry of Revenue is making it simpler and more convenient to do business with us. One Business Number (BN) enables easier transactions for Ontario businesses.

What is the Business Number (BN)?

The BN is assigned by Canada Revenue Agency (CRA). Ontario is joining the federal government and other provinces in using the federal Business Number to securely identify a business and its associated program accounts.

The BN looks like this:

Business Number	Ontario Tax Account Number	What it indicates
123456789	TR0001	RST Account #1
123456789	TR0002	RST Account #2
123456789	TE0001	EHT Account #1

Business Number - is a number unique to each business client. It is common to CRA and all participating Ontario tax programs.

Ontario Tax Account Number - is an extension. It combines two letters to identify the program (i.e., TR = Retail Sales Tax) and four numerals to indicate how many accounts the business has within each tax program.

Who will receive a BN?

We started phasing in the BN with Retail Sales Tax (RST) clients in mid-July. The ministry will recognize the BN for Employer Health Tax (EHT) starting December 8, 2008. BN availability for other statutes will follow.

When should I start using the BN?

You are encouraged to start using your Business Number starting December 8, 2008. All existing reference numbers will continue to be valid.

BN information for Retail Sales Tax Clients

Your vendor permit number may still be used, where specifically requested:

- for Purchase Exemption Certificates
- if you are a business with a liquor licence and deal with the Alcohol and Gaming Commission of Ontario
- if you are a motor vehicle dealer contacting the Ministry of Transportation.

Reminder

Please remember to update the ministry and your representatives (i.e., accountants, payroll associations) regarding any changes to your tax account(s).

For more information

The information contained in this publication is only a guideline. For more information, please contact the Ontario Ministry of Revenue at 1 866 ONT-TAXS (1 866 668-8297) or visit our website at ontario.ca/revenue.