

# PRIME TAX ACCOUNTING

*Chartered Professional Accountants*

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## **Business Registration**

### **Businesses that must register:**

- Corporations
- Partnerships
- Proprietorships not using their personal name (e.g. Mary's Sheep Shearing)

### **Businesses that don't have to register**

- Proprietorships using their personal name only (e.g. Mary Lamb)
- Note: When businesses are federally or provincially incorporated in Ontario, within 48 hours of the incorporation date, CRA automatically assigns a business number to the corporation. CRA then mails a letter to the corporation within 5-10 days advising of the new business number.

### **How to Register:**

- Online at [www.businessregistration.gc.ca](http://www.businessregistration.gc.ca)
- By phone: 1-800-959-5525
- By mail or fax: complete Form RC1, Request for a Business Number, mail to CRA's Toronto North-Barrie Tax Services Office, 81 Mulcaster Street, Barrie, ON L4M 6T7; or fax to 705-721-0056

### **Fees**

The cost is \$60.00 if registering on-line, \$80 if registering by mail, plus \$8.00 for each public record search (search for registering a business). Fees for a NUANS search (when incorporating a business) are higher.

### **HST Registration**

You may also have to register for HST. You may enquire about this in person at the CRA office at 81 Mulcaster, by phoning 1-800-959-5525, or by visiting their web site at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

### **Government of Ontario assistance:**

Numbers with pre-recorded information, with an option to reach a live person:

- Business Registration Information: 1-800-361-3223
- Business Start-Up Information: 1-800-567-2345

Other on-line information regarding business registration may be obtained at the following addresses: [www.mgs.gov.on.ca](http://www.mgs.gov.on.ca) or [www.ontario.ca](http://www.ontario.ca)