



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Small Business Information Seminar

Module I  
Government Services

In this publication, we use the name “Canada Revenue Agency” and the abbreviation “CRA” to represent the Canada Customs and Revenue Agency. This reflects recent changes in the structure of the Agency.

La version française de cette publication est intitulée *Séminaire d'information pour les petites entreprises – Module I : Services gouvernementaux*.

# Table of Contents

	Page		Page
<b>Introduction</b> .....	4	<b>Other government services</b> .....	10
<b>Canada Revenue Agency – Roles and responsibilities</b> .....	5	Municipal government .....	10
<b>Canada Revenue Agency – Services</b> .....	6	Provincial or Territorial government .....	10
Human Resources Centres of Canada.....	6	Federal government.....	10
Canada Business Service Centres .....	6	<b>Web site addresses and telephone numbers for CRA services</b> .....	12
Tax Services Offices and Tax Centres.....	6	<b>Federal Web site addresses and telephone numbers outside of the CRA</b> ..	13
Client information.....	7	<b>Provincial and territorial Web site addresses and telephone numbers</b> .....	13
Business Number (BN).....	7	<b>List of forms and guides for small businesses</b> .....	14
Publications.....	7	<b>List of frequently used Web sites for small businesses</b> .....	15
Advance Income Tax Rulings and Interpretations.....	7		
GST/HST Rulings and Interpretations .....	7		
Bilingual service .....	8		
Help for clients with a hearing or visual disability.....	8		
Seminars, trade shows, and workshops .....	8		
Scientific Research and Experimental Development (SR&ED) Investment Tax Credit .....	8		
Consultation.....	8		
Electronic services for businesses .....	8		

## Introduction

This module is part of a package we designed for people who have just started a small business or who are planning to start such a business.

The general information in this module covers a range of business situations, including how to plan for taxes, keep records, and make payments. It also gives you an overview of our roles and responsibilities, and it outlines some of the services we offer, as well as those of other government organizations.

If you would like more information, visit our Web site at <http://www.cra.gc.ca>, or call our Business Enquiries at **1-800-959-5525**, or contact your tax services office. You can find the address and telephone numbers for your tax services office at <http://www.cra.gc.ca/tso> and in the government section of your telephone book.

Many of our publications are available on our Web site. You will find on page 14 a list of frequently used forms and guides for small businesses. You can also get copies of the guides and forms mentioned in this publication by calling our Forms Call Centre at **1-800-959-2221**.

## Canada Revenue Agency – Roles and responsibilities

The Canada Revenue Agency (CRA) is the federal agency responsible for:

- administering Canada's tax legislation, trade policies, and trade agreements;
- managing various tax credit programs and collecting federal, provincial, and territorial individual income taxes (except in Quebec);
- administering federal and provincial corporate income taxes for all provinces and territories except Alberta, Ontario, and Quebec;
- administering the goods and services tax/harmonized sales tax (GST/HST) (except in Quebec), Canada Pension Plan contributions, Employment Insurance premiums, and excise duties and excise taxes on gasoline, alcohol, and tobacco products;
- maintaining public confidence in the tax system;
- promoting and facilitating voluntary compliance, as well as the self-assessment of duties and taxes; and
- discouraging tax evasion.

The legislative authority for these responsibilities are identified in the:

- *Income Tax Act* (Canada)
- *Income Tax Act* (provincial and territorial)
- *Excise Tax Act*
- *Excise Act*

Although we administer the tax laws that Parliament has passed, the Department of Finance Canada plans the Government of Canada's fiscal and tax policy.

When the Minister of Finance introduces a new budget, it includes proposed amendments to existing legislation. The amendments become law after Parliament debates, approves, and gives them Royal Assent. The Department of Finance Canada then issues budget documents to explain the reasons behind the changes to the legislation.

The CRA provides a wide range of services to the Canadian public. The following sections summarize the types of services that are available.

## Human Resources Centres of Canada

(formerly the Government of Canada Info Centres)

We work with other federal agencies and departments to serve Canadians in smaller communities by offering a variety of government services in single locations called Human Resources Centres of Canada (HRCC). Visit their Web site at [www.hrsc.gc.ca](http://www.hrsc.gc.ca) for the office nearest you.

## Canada Business Service Centres

These centres provide businesses with access to information about the programs and services of various federal departments and agencies, including the CRA, Industry Canada, and economic development agencies such as the Atlantic Canada Opportunities Agency, Western Economic Diversification Canada, and the Federal Office of Regional Development (Quebec).

Other partners include provincial and non-government agencies.

At the Canada Site, [www.canada.gc.ca](http://www.canada.gc.ca) you can find a list of links to the Web sites of Government of Canada departments, agencies, and Crown corporations. You can also find links to Web sites maintained by organizations for which federal departments and agencies are responsible.

There are 12 Canada Business Service Centres operating across the country in:

St. John's  
Charlottetown  
Halifax  
Fredericton  
Montreal  
Toronto  
Winnipeg  
Saskatoon  
Edmonton  
Whitehorse  
Yellowknife  
Vancouver

## Tax Services Offices and Tax Centres

Tax Services Offices are your main points of contact with us.

Our Web site provides you with the address, telephone number, counter service hours, and fax number of a Tax Services Office or Tax Centre. For information visit our Web site at [www.cra.gc.ca/tso](http://www.cra.gc.ca/tso).

Tax Services Offices provide Business Number registration services. Most of them also have agents who answer general questions on the telephone and who provide information on the status of refunds, GST/HST accounts, and assessment and reassessment notices.

Seasonal tax assistance centres also operate in various communities across the country during the income tax filing season. They are set up in convenient locations such as shopping malls and public buildings to supplement the service provided by Tax Services Offices. Visit our Web site at [www.cra.gc.ca](http://www.cra.gc.ca) for the office nearest you.

Our Tax Centres process returns and make sure clients get the right amount of benefit payment at the right time.

Our telephone service operates year-round, with agent-assisted service available Monday to Friday between 8:15 a.m. and 8:00 p.m.

Automated service is available the rest of the time. We have included a list of frequently used Web sites for small businesses. This list is located on page 15, and should help you navigate through our Web site.

## Client information

The CRA takes the privacy and confidentiality of client information very seriously. When calling Business Enquiries, clients are asked to answer personal and account-specific questions to confirm their authority to discuss business account matters with the CRA. Client account information is available only to those who are authorized to access the account.

## Business Number (BN)

Under our BN program, your business can apply for a BN—a unique number that you can use for all of your business accounts with us. You can learn how to register for a BN at [www.cra.gc.ca/bn](http://www.cra.gc.ca/bn).

## Publications

We issue a wide variety of general and technical publications designed to help clients understand the tax system. They are published in both official languages and are available on our Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or by calling our Forms Call Centre at 1-800-959-2221.

The following are some of the types of publications available:

- **Income tax guides** – The guide that accompanies each income tax return is an important source of information. We also publish other guides to meet the needs of specific groups of clients. These include the T4002, *Business and Professional Income* guide, the T4004, *Fishing Income* guide, and the T4003, *Farming Income* guide.

- **GST/HST guides** – To help businesses and organizations comply with GST/HST, we have developed a range of guides. Some of them are general in scope, some are for specific types of businesses and organizations, and some are for completing different GST/HST returns and rebate applications. For more information, or to get copies of GST/HST publications, forms, and applications, contact your Tax Services Office. If you are a resident of Quebec, contact an office of Revenu Québec.
- **Guide for Canadian Small Businesses (RC4070)** – This guide introduces you to programs and gives an overview of your obligations and entitlements under the laws we administer. The guide will explain how to plan for taxes, keep records, and make and report payments.

## Advance Income Tax Rulings and Interpretations

An advance income tax ruling is a written statement to a client from the Income Tax Rulings Directorate that states how the CRA will interpret and apply Canadian Income Tax law to transactions the client is considering.

## GST/HST Rulings and Interpretations

You can ask for a written ruling or interpretation on how the goods and services tax/harmonized sales tax (GST/HST) applies to your operations or transactions. We will provide guidance and as much certainty as possible about how GST/HST applies and on the consequences of your transactions or proposed transactions.

If you require general information about GST/HST, contact our Business Enquiries at 1-800-959-5525.

We provide our GST/HST rulings and interpretations service from rulings centres across Canada (except in Quebec). You can contact us at 1-800-959-8287. For service in Quebec, contact Revenu Québec at 1-800-567-4692.

## Bilingual service

In every office across Canada, we offer our services in both English and French. All publications and forms are also available in both official languages.

For service in English, call **1-800-959-2221**.  
For service in French, call **1-800-959-3376**.

## Help for clients with a hearing or visual disability

Clients with a hearing disability who have access to a teletypewriter (TTY) can get income tax information and help by calling our bilingual enquiry service at **1-800-665-0354**.

The service is available weekdays from 8:15 a.m. to 5:00 p.m., local time, with extended hours offered during the income tax filing season.

Visually impaired persons can get our publications in Braille, large print, or e-text (computer diskette), or on audiocassette by visiting our Web site at **[www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate)** or by calling **1-800-267-1267** weekdays from 8:15 a.m. to 5:00 p.m. (Eastern Time).

## Seminars, trade shows, and workshops

To help Small Business clients understand their rights and obligations under existing and frequently changing legislation, we offer the following services:

**Seminars** – These cover a variety of topics, from general to complex matters. We give seminars on request and target them to meet the needs or interests of the audience. (This module is part of our Small Business Information Seminar.)

**Trade shows** – These are one-and two-day events sponsored by the private sector, where we present information on our services.

**Workshops** – These are one-and two-day events where we present, instruct, or walk through examples of how to complete various forms and schedules.

## Scientific Research and Experimental Development (SR&ED) Investment Tax Credit

We have set up a service to address the needs of individuals and businesses that have claimed the SR&ED investment tax credit. We regularly conduct public information sessions to explain the meaning of SR&ED, describe eligible activities, explain what expenditures qualify for the credit, and describe the documentation required for a claim.

You can get information about these sessions at **[www.cra.gc.ca/sred](http://www.cra.gc.ca/sred)** or by calling the General Enquiries at **1-800-959-5525**.

## Consultation

The Small Business Advisory Committee (SBAC) is one of several committees formed by the federal government to provide a forum for representatives of small business to communicate with us at the CRA. Members include those who are actively engaged in the operation of a small business as well as members who are well connected to the small business community.

The SBAC meets with the CRA at least twice a year to improve communication between CRA and the small business community to simplify CRA processes and improve services.

For more information on the SBAC visit our Web site at **[www.cra.gc.ca/sbac](http://www.cra.gc.ca/sbac)**.

## Electronic services for businesses

Businesses can make electronic payments to us through their financial institution.

Businesses that meet certain criteria can use our T4 Internet filing service from our Web site at **[www.cra.gc.ca/t4internet](http://www.cra.gc.ca/t4internet)** to file their T4 information returns.

We accept cancellations and amendments in electronic format for information slips.

**GST/HST NETFILE** and **GST/HST TELEFILE** are fast, free, and easy-to-use filing options that cut down processing time, eliminate the need to mail a paper return, and speed up refunds.



Businesses can report nil payroll deductions by telephone using TeleReply.

Corporations that meet certain criteria can use our Corporation Internet Filing service to file their corporation income tax returns.

Our Online requests service lets business clients ask electronically for certain financial and non-financial actions to be processed on their account.

For Internet information, see our Web site at [www.cra.gc.ca/gsthst-netfile](http://www.cra.gc.ca/gsthst-netfile).

If you need help using GST/HST NETFILE, GST/HST TELEFILE or T4/T1204 Internet filing contact our e-service Helpdesk at **1-877-322-7849** and for Teletypewriter (TTY) contact us at **1-888-768-0951**.

**Note**

The e-service Helpdesk is not available on weekends and statutory or civic holidays.

<b>E-service Helpdesk hours of service</b>	
<b>Time zone</b>	<b>Monday to Friday</b>
Pacific time	5:00 a.m. to 9:00 p.m.
Mountain time	6:00 a.m. to 10:00 p.m.
Central time	7:00 a.m. to 11:00 p.m.
Eastern time	8:00 a.m. to midnight.
Atlantic time	9:00 a.m. to 1:00 a.m.
Newfoundland time	9:30 a.m. to 1:30 p.m.
Outside Canada and the U.S. (Central time)	7:00 a.m. to 11:00 p.m.

## Other government services

When setting up a business or professional practice, you should be aware of the municipal, provincial, territorial, and federal laws and regulations that affect you. You should also be aware of the government agencies that are available to provide you with financial and other help.

Many requirements for licences are handled at the municipal or provincial level. The particular agency involved may vary from city to city and province to province.

The Canada Site at [www.canada.gc.ca](http://www.canada.gc.ca) gives you quick and easy access to all government departments and agencies. This site also provides links that have details of the structure and functions of the Government of Canada.

You can contact the chamber of commerce and the board of trade in your city using the Canada Site.

Below is a list of the three levels of government and their areas of responsibility for laws and regulations.

### Municipal government

- zoning and bylaw regulations
- business permits
- municipal property taxes

### Provincial or Territorial government

- provincial or territorial business licences
- registration of business names
- retail sales tax
- provincial or territorial income tax
- minimum wage laws
- workers' compensation plans
- provincial or territorial incorporation laws

### Federal government

- federal income tax
- goods and services tax/harmonized sales tax (GST/HST)
- excise tax
- special assessments (countervailing and anti-dumping duties)
- patents and trademarks
- import and export permits
- other import certificates

There are a number of government agencies available to help you, including:

- **Agriculture and Agri-Food Canada** – This department provides farmers with subsidies, adjustment support programs, employment programs, credit, crop protection, and research and development information.
- **Canadian Dairy Commission** – The Commission provides milk and cream producers with an opportunity to get a fair return for their labour and investment.
- **Canadian Food Inspection Agency** – This agency provides a large number of services such as health inspections and certificates for food, animals, and plant commodities.
- **Industry Canada** – This department works with businesses to help increase the competitiveness of Canadian companies by recognizing the central role of technology. It helps investors identify investment opportunities and partners, and gives them timely information on, and contacts in, Canadian industry and commerce.

The network of Canada Business Service Centres provides information and referrals on government services, programs, and regulations to small-business owners and start-up entrepreneurs.

- **Human Resources and Skills Development Canada** (formerly Human Resources Development Canada) – This department offers programs and services to those starting or operating a business in Canada.
- **Social Development Canada** (formerly under Human Resources Development Canada) – This department provide policies, services, and programs for Canadians, including income security programs such as the Canada Pension Plan.
- **Statistics Canada** – Statistics Canada collects, compiles, and publishes statistical data relating to a wide variety of economic and social activities in Canada. Its publications include *Small Business Profiles* and other information of interest to small business entrepreneurs.
- **Health Canada** – This department regulates the commercial importing of certain food, drugs, medical devices, cosmetics, and radiation-emitting devices.

- **Business Development Bank of Canada (BDC)** – This is Canada’s small business bank. The BDC offers financial services, consulting services, subordinate financing, and venture capital. It focuses on the emerging and exporting sectors of the economy. The BDC’s services are available in both official languages at **1-877-232-2269**.
- **Canadian Wildlife Service** – An agency of Environment Canada, which is responsible for enforcing the *Convention on International Trade in Endangered Species of Wild Flora and Fauna*. Certain birds, animals, animal parts, plants, and plant products are either prohibited or restricted in Canada. Authorized imports or exports have to be accompanied by a permit.
- **Canada Border Services Agency (CBSA)** – This agency’s Small and Medium-Sized Enterprise Information Centre can help you access useful tools and resources for importers and exporters.

Many similar agencies designated to help industry, trade, and commerce are available at the provincial, territorial and municipal levels. For information on these agencies and contacts, visit [www.canada.gc.ca](http://www.canada.gc.ca) or check the government section of your telephone directory.

### Web site addresses and telephone numbers for CRA services

Business Enquiries and registrations	<a href="http://www.cra.gc.ca/tax/business/menu-e.html">www.cra.gc.ca/tax/business/menu-e.html</a>	English: <b>1-800-959-5525</b> French: <b>1-800-959-7775</b>
Tax Services Office and Tax Centres	<a href="http://www.cra-arc.gc.ca/contact/tso-e.html">http://www.cra-arc.gc.ca/contact/tso-e.html</a>	
T1 TELEFILE T1 NETFILE	<a href="http://www.cra.gc.ca/eservices/tax/individuals/menu-e.html">www.cra.gc.ca/eservices/tax/individuals/menu-e.html</a>	English: <b>1-800-714-7257</b> French: <b>1-800-714-7258</b>  Outside Canada and the U.S.: English: <b>(204) 984-0120</b> (call collect) French: <b>(204) 984-0191</b> (call collect)
Address Changes Online	<a href="http://www.cra.gc.ca/tax/business/menu-e.html">www.cra.gc.ca/tax/business/menu-e.html</a>	English: <b>1-800-714-7257</b> French: <b>1-800-714-7258</b>
T4 Internet filing	<a href="http://www.cra.gc.ca/eservices/tax/business/menu-e.html">www.cra.gc.ca/eservices/tax/business/menu-e.html</a>	English: <b>1-877-322-7849</b> French: <b>1-877-322-7852</b>
Corporation Internet filing	<a href="http://www.cra.gc.ca/eservices/tax/business/corpnet/menu-e.html">www.cra.gc.ca/eservices/tax/business/corpnet/menu-e.html</a>	English: <b>1-800-959-2803</b> French: <b>1-800-959-2804</b>
Excise and Other Levies Unit	<a href="http://www.cra.gc.ca/tax/technical/exciseduty-e.html">www.cra.gc.ca/tax/technical/exciseduty-e.html</a>	<b>1-877-432-5472</b> (bilingual)
Forms and publications	<a href="http://www.cra.gc.ca/formspubs/">www.cra.gc.ca/formspubs/</a>	English: <b>1-800-959-2221</b> French: <b>1-800-959-3376</b>
Canadian Agricultural Income Stabilization Program	<a href="http://www.agr.gc.ca/caisprogram/">www.agr.gc.ca/caisprogram/</a>	<b>1-866-367-8506</b> (bilingual)
Direct Deposit for new GST/HST registrants	<a href="http://www.cra.gc.ca/E/pbg/gf/gst469/README.html">www.cra.gc.ca/E/pbg/gf/gst469/README.html</a>	
GST/HST TELEFILE/NETFILE	<a href="http://www.cra.gc.ca/eservices/tax/business/gsthst-telefile/menu-e.html">www.cra.gc.ca/eservices/tax/business/gsthst-telefile/menu-e.html</a>	English: <b>1-877-322-7849</b> French: <b>1-877-322-7852</b>
GST/HST Domestic Rebate Program	<a href="http://www.cra.gc.ca/tax/business/topics/gsthst/rebates/menu-e.html">www.cra.gc.ca/tax/business/topics/gsthst/rebates/menu-e.html</a>	Outside Canada: <b>(902) 432-5604</b> In Canada: <b>1-800-565-9353</b>
GST Visitor Rebate Program	<a href="http://www.cra.gc.ca/tax/nonresidents/visitors/tax-e.html">www.cra.gc.ca/tax/nonresidents/visitors/tax-e.html</a>	Outside Canada: <b>(902) 432-5608</b> In Canada: <b>1-800-668-4748</b>
GST/HST Rulings regional offices	<a href="http://www.cra.gc.ca/tax/business/topics/gsthst/rulings-e.html">www.cra.gc.ca/tax/business/topics/gsthst/rulings-e.html</a>	English: <b>1-800-959-8287</b> French: <b>1-800-959-8296</b>
Individual income tax enquiries	<a href="http://www.cra.gc.ca/menu-e.html">www.cra.gc.ca/menu-e.html</a>	English: <b>1-800-959-8281</b> French: <b>1-800-959-7383</b>
International Tax Services Office	<a href="http://www.cra.gc.ca/contact/international-e.html">www.cra.gc.ca/contact/international-e.html</a>	Calls from Canada and the U.S.: <b>1-800-267-5177</b> Calls from outside Canada and the U.S.: English: <b>(613) 952-3741</b> French: <b>(613) 954-1368</b>
National Collections Call Centre		English: <b>1-888-863-8657</b> French: <b>1-888 863-8661</b>
Refunds – T1	<a href="http://www.cra.gc.ca/tax/individuals/topics/income-tax/refunds/process-e.html">www.cra.gc.ca/tax/individuals/topics/income-tax/refunds/process-e.html</a>	English: <b>1-800-959-1956</b> French: <b>1-800-959-1958</b>
Information for persons with a visual disability	<a href="http://www.cra.gc.ca/formspubs/help/about_multiple-e.html">www.cra.gc.ca/formspubs/help/about_multiple-e.html</a>	<b>1-800-267-1267</b> (bilingual)
Information for persons with a hearing disability	<a href="http://www.cra.gc.ca/formspubs/help/about_multiple-e.html">www.cra.gc.ca/formspubs/help/about_multiple-e.html</a>	<b>1-800-665-0354</b> (bilingual)

<b>Federal Web site addresses and telephone numbers outside of the CRA</b>		
Department of Finance Canada – Budget information line	<a href="http://www.fin.gc.ca/fin-eng.html">www.fin.gc.ca/fin-eng.html</a>	Toll free: <b>1-877-328-3438</b> TTY service: <b>1-800-465-7735</b>
Department of Justice Canada	<a href="http://www.canada.justice.gc.ca">www.canada.justice.gc.ca</a>	<b>1-800-267-7777</b>
Human Resources and Skills Development Canada (HRSDC)	<a href="http://www.hrsdc.gc.ca/en/home.shtml">http://www.hrsdc.gc.ca/en/home.shtml</a>	
Social Development Canada (SDC)	<a href="http://www.sdc.gc.ca/en/home.shtml">www.sdc.gc.ca/en/home.shtml</a>	
Employment Insurance and Social Insurance Number (SIN)	<a href="http://www.hrsdc.gc.ca/en/ei/contact/contact_us.shtml">http://www.hrsdc.gc.ca/en/ei/contact/contact_us.shtml</a>	English: <b>1-800-206-7218</b> French: <b>1-800-808-6352</b>
Business Development Bank of Canada	<a href="http://www.bdc.ca/en/home.htm">http://www.bdc.ca/en/home.htm</a>	<b>1-877-232-2269</b>
Bank of Canada	<a href="http://www.bankofcanada.ca">www.bankofcanada.ca</a>	<b>1-800-303-1282</b>
O-CANADA for information on other programs and services	<a href="http://www.canada.gc.ca/main_e.html">www.canada.gc.ca/main_e.html</a>	Bilingual service for calls from Canada and the U.S.: <b>1-800-622-6232</b>

<b>Provincial and territorial Web site addresses and telephone numbers</b>		
Prince Edward Island	General Enquiries P.E.I. Agricultural Insurance Corporation	<b>(902) 368-4000</b> <b>(902) 368-4842</b>
Nova Scotia	Public Enquiries WCB	<b>1-800-670-4357</b> <b>1-877-211-9267</b>
New Brunswick	Service New Brunswick: SNB Online Out of province <a href="http://www.snb.ca">www.snb.ca</a>	<b>1-888-762-8600</b> <b>(506) 684-7901</b>
Newfoundland and Labrador	General Enquiries Business Service Network <a href="http://www.gov.nl.ca/business/">www.gov.nl.ca/business/</a>	<b>(709) 729-2300</b> <b>1-800-688-1010</b>
Quebec	Communication Québec La Financière agricole du Québec Revenu Québec (GST referrals) Quebec deductions at source	<b>1-800-363-1363</b> <b>1-800-749-3646</b> <b>1-800-567-4692</b> <b>1-888-413-2277</b>
Ontario	Access Ontario Ontario Business Connects Helpline Ontario Ministry of Agriculture and Food <a href="http://www.gov.on.ca/OMAFRA/english/index.html">www.gov.on.ca/OMAFRA/english/index.html</a>	<b>1-800-268-8758</b> <b>1-800-565-1921</b> <b>1-877-838-5144</b>
Manitoba	Citizen's Inquiry Service	<b>1-800-282-8060</b>
Saskatchewan	General Enquiries	<b>1-800-667-6102</b>
Alberta	Agriculture Financial Services Corporation <a href="http://www.afsc.ca">http://www.afsc.ca</a> General Enquiries: Anywhere within Alberta All other calls	<b>1-877-744-7900</b> <b>310-0000</b> <b>(780) 427-2711</b>
British Columbia	General Enquiries WCB Ministry of Provincial Revenue One Stop Business Services: <a href="http://www.worksafebc.com/">www.worksafebc.com/</a> <a href="http://www.rev.gov.bc.ca/ctb">www.rev.gov.bc.ca/ctb</a> <a href="http://www.onestopbc.ca">www.onestopbc.ca</a>	<b>1-800-663-7867</b> <b>1-888-388-4440</b> <b>1-877-922-2768</b> <b>1-877-822-6727</b>
Northwest Territories	Department of the Executive	<b>(867) 669-2301</b>
Yukon Territory	General Enquiries	<b>(867) 667-5811</b>
Nunavut	General Enquiries	<b>(867) 979-5822</b>

# List of forms and guides for small businesses

## Business Number

RC1	<i>Request for a Business Number (BN)</i>
RC2	<i>The Business Number and Your Revenue Canada Accounts</i>
RC59	<i>Business Consent Form</i>
RC145	<i>Request to Close Business Number Accounts (BN)</i>

## GST/HST

GST176	<i>Application for Visitor Tax Refund</i>
GST370	<i>Employee and Partner GST/HST Rebate Application</i>
GST44	<i>Election Concerning the Acquisition of a Business or Part of a Business</i>
GST469	<i>Direct Deposit Request (Non-Personalized)</i>
GST495	<i>Rebate Application for Provincial Part of Harmonized Sales Tax (HST)</i>
GST62-2	<i>Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return (Non-personalized)</i>
RC4022	<i>General Information for GST/HST Registrants</i>

## Payroll

CPT1	<i>Request for a Ruling as to the Status of a Worker under the Canada Pension Plan or Employment Insurance Act</i>
TD1	<i>Personal Tax Credits Return</i>
TD1PE	<i>Prince Edward Island Personal Tax Credit Return</i>
T4	<i>Statement of Remuneration Paid</i>
T4SUM	<i>Summary of Remuneration Paid</i>
T4A	<i>Statement of Pension, Retirement, Annuity and Other Income</i>
T4ASUM	<i>Summary of Pension, Retirement, Annuity and Other Income</i>
T4F	<i>Statement of Fishing Income</i>
T4FSUM	<i>Summary of Fishing Income</i>
RC4110	<i>Employee or Self – Employed</i>
RC4120	<i>Employers' Guide – Filing the T4 Slip and Summary Form</i>
RC4157	<i>Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary Form</i>
RC4163	<i>Employers' Guide – Remitting Payroll Deductions</i>
RC4200	<i>Employers' Guide – Filing the T4F Slip and Summary Form</i>
T4001	<i>Employers' Guide – Payroll Deductions – Basic Information</i>
T4005	<i>Fishers and Employment Insurance</i>
T4032	<i>Payroll Deductions Tables</i>
T4130	<i>Employers' Guide – Taxable Benefits</i>
T4143	<i>Tables on Diskette</i>

## Small Business

T400A	<i>Objection – Income Tax Act</i>
T4002	<i>Business and Professional Income</i>
T4003	<i>Farming Income</i>
T4004	<i>Fishing Income</i>
RC4070	<i>Guide for Canadian Small Businesses</i>
P134	<i>Using Your Home for Day care</i>

## List of frequently used Web sites for small businesses

Topic	Web site
Main page for business	<a href="http://www.cra.gc.ca/business">www.cra.gc.ca/business</a>
Business account registration	<a href="http://www.cra.gc.ca/bn">www.cra.gc.ca/bn</a>
Conducting business on the Internet	<a href="http://www.cra.gc.ca/ecommm">www.cra.gc.ca/ecommm</a>
Contact us	<a href="http://www.cra.gc.ca/contact">www.cra.gc.ca/contact</a>
Canadian Agricultural Income Stabilization (CAIS) Program	<a href="http://www.agr.gc.ca/caisprogram">www.agr.gc.ca/caisprogram</a>
Contract payment reporting	<a href="http://www.cra.gc.ca/contract">www.cra.gc.ca/contract</a>
Corporate income tax	<a href="http://www.cra.gc.ca/t2return">www.cra.gc.ca/t2return</a>
Corporation Internet filing	<a href="http://www.cra.gc.ca/corporation-internet">www.cra.gc.ca/corporation-internet</a>
Online Requests for Business	<a href="http://www.cra.gc.ca/eservices">www.cra.gc.ca/eservices</a>
Direct deposit – Business	<a href="http://www.cra.gc.ca/dd-bus">www.cra.gc.ca/dd-bus</a>
Electronic payments	<a href="http://www.cra.gc.ca/electronicpayments">www.cra.gc.ca/electronicpayments</a>
Electronic mailing lists	<a href="http://www.arc.gc.ca/lists">www.arc.gc.ca/lists</a>
Events – Outreach	<a href="http://www.cra.gc.ca/events">www.cra.gc.ca/events</a>
Fairness and client rights – Overview	<a href="http://www.cra.gc.ca/fairness">www.cra.gc.ca/fairness</a>
FAQs available on the CRA Web site	<a href="http://www.cra.gc.ca/faqs">www.cra.gc.ca/faqs</a>
Public holidays	<a href="http://www.cra.gc.ca/tax/holidays/menu-e.html">www.cra.gc.ca/tax/holidays/menu-e.html</a>
File on magnetic media	<a href="http://www.cra.gc.ca/magmedia">www.cra.gc.ca/magmedia</a>
Forms and publications	<a href="http://www.cra-arc.gc.ca/forms">www.cra-arc.gc.ca/forms</a>
Forms and publications – Online order forms	<a href="http://www.cra.gc.ca/orderforms">www.cra.gc.ca/orderforms</a>
GST/HST electronic filing and remitting	<a href="http://www.cra.gc.ca/gsthst-edi">www.cra.gc.ca/gsthst-edi</a>
GST/HST NETFILE	<a href="http://www.cra.gc.ca/gsthst-netfile">www.cra.gc.ca/gsthst-netfile</a>
GST/HST News	<a href="http://www.cra.gc.ca/gsthstnews">www.cra.gc.ca/gsthstnews</a>
GST/HST TELEFILE	<a href="http://www.cra.gc.ca/gsthst-telefile">www.cra.gc.ca/gsthst-telefile</a>
T4 Internet filing	<a href="http://www.cra-arc.gc.ca/t4internet">www.cra-arc.gc.ca/t4internet</a>
How to file a T4 information return	<a href="http://www.cra.gc.ca/slips">www.cra.gc.ca/slips</a>
Information for Aboriginal people	<a href="http://www.cra.gc.ca/aboriginalpeoples">www.cra.gc.ca/aboriginalpeoples</a>
Stock option – Taxable benefit	<a href="http://www.cra.gc.ca/stockoptions">www.cra.gc.ca/stockoptions</a>
Tables on Diskette (TOD)	<a href="http://www.cra.gc.ca/tod">www.cra.gc.ca/tod</a>
The CRA warns Canadians against tax “myths”	<a href="http://www.cra.gc.ca/myths">www.cra.gc.ca/myths</a>
Tax Services Offices and Taxation Centres	<a href="http://www.cra.gc.ca/tso">www.cra.gc.ca/tso</a>
Visitor Rebate Program	<a href="http://www.cra.gc.ca/visitors">www.cra.gc.ca/visitors</a>
Payroll	<a href="http://www.cra.gc.ca/payroll">www.cra.gc.ca/payroll</a>
Prescribed interest rates	<a href="http://www.cra.gc.ca/tax/faq/interest_rates">www.cra.gc.ca/tax/faq/interest_rates</a>