

RETAIL SALES TAX ACT / TOBACCO TAX ACT GASOLINE TAX ACT / MOTIVE FUEL TAX ACT HEALTH AND POST SECONDARY EDUCATION TAX LEVY ACT (“PAYROLL TAX”) Application For Registration / Dealer’s Licence

Application under these Acts can be made using this single application form.

Instructions For Completion Are On Page 3 / Please Type or Print Your Answers Clearly

| | | | | | | | | | | | | | | |
|---|------------------|---|--------------------------|--|--------------------------|--------------------------|------|-----|------|-----|-----|-----|--|--|
| Part A – Business Information | | | | | | | | | | | | | | |
| A1. Business Type - Select only one of the following. | | | | | | | | | | | | | | |
| <input type="checkbox"/> Sole Proprietorship | | | | | | | | | | | | | | |
| <input type="checkbox"/> Partnership | | Number of Partners: <input style="width: 50px;" type="text"/> | | Include each partner’s name as part of the Legal Name in A4 below. | | | | | | | | | | |
| <input type="checkbox"/> Corporation | | | | | | | | | | | | | | |
| <input type="checkbox"/> Crown Corporation | | Type: <input type="checkbox"/> Federal <input type="checkbox"/> Provincial <input type="checkbox"/> Municipal | | | | | | | | | | | | |
| <input type="checkbox"/> Government | | Type: <input type="checkbox"/> Federal <input type="checkbox"/> Provincial <input type="checkbox"/> Municipal <input type="checkbox"/> University <input type="checkbox"/> School Division <input type="checkbox"/> Hospital <input type="checkbox"/> Other – Please Describe: | | | | | | | | | | | | |
| <input type="checkbox"/> Non-Profit | | Type: <input type="checkbox"/> Charity <input type="checkbox"/> Association <input type="checkbox"/> Society <input type="checkbox"/> Religious Body <input type="checkbox"/> Other – Please Describe: | | | | | | | | | | | | |
| Is your non-profit organization incorporated? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | |
| <input type="checkbox"/> Trust | | Trustee’s First Name / Last Name | | | Telephone No. | | | | | | | | | |
| A2. Joint Venture – Is your business carried on as a Joint Venture? <input type="checkbox"/> Yes <input type="checkbox"/> No If ‘Yes’, use the Joint Venture Operator’s Business Type in A1. above, and its BN and Legal Name in A3. and A4. below. | | | | | | | | | | | | | | |
| A3. Provide The First 9-Digits Of Your Business Number (BN) | | | | | | | | | | | | | | |
| <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Refer to the ‘Instructions for Completion’ if you are unsure if you have a BN. If you do not have a BN we will obtain one for you. | | | | | | | | | | | | | | |
| A4. Business Identification | | | | | | | | | | | | | | |
| Legal Name | | | | | | | | | | | | | | |
| Operating Name (If different from the Legal Name) | | | | | | | | | | | | | | |
| Location Address (This must be a physical address, not a post office box.) | | | | | Postal Code | | | | | | | | | |
| Mailing Address (If different from the Location Address) | | | | | Postal Code | | | | | | | | | |
| Contact Person Identify the principal contact person (an owner/authorized employee or representative) for your Manitoba tax accounts. | | | | | | | | | | | | | | |
| First/Last Name | | Title | Telephone No. | Fax No. | E-Mail Address | | | | | | | | | |
| | | | () | () | | | | | | | | | | |
| Part B – New Account Registration / Licence Information | | | | | | | | | | | | | | |
| B1. Are you currently registered for any of the following: retail sales tax, tobacco, gasoline, motive fuel, payroll? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | |
| If ‘Yes’, provide your Manitoba Finance, Taxation Division registration / licence number(s): | Retail Sales Tax | | Tobacco | Gasoline / Propane | Motive Fuel (Diesel) | Payroll | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| B2. Indicate your Manitoba start date and the new registration / new licence types you are applying for: | | | | | | | | | | | | | | |
| Manitoba Start Date | | Retail Sales Tax | Tobacco | Gasoline / Propane | Motive Fuel (Diesel) | Payroll | | | | | | | | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | |
| B3. Will your Manitoba business be open only on a seasonal basis? <input type="checkbox"/> Yes <input type="checkbox"/> No If ‘Yes’, check the months open: | | | | | | | | | | | | | | |
| | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec | | |
| | | | | | | | | | | | | | | |
| B4. Business Description (please answer parts a) to d) below). | | | | | | | | | | | | | | |
| a) Type of business: <input type="checkbox"/> Manufacturer <input type="checkbox"/> Construction <input type="checkbox"/> Wholesale <input type="checkbox"/> Retail (Merchandise) <input type="checkbox"/> Retail (Service) <input type="checkbox"/> Business Services | | | | | | | | | | | | | | |



b) Specify the primary products or services that make up the nature of your business:

| Product or Service | Estimated Percentage (%) of Revenues |
|--------------------|--------------------------------------|
| 1. | % |
| 2. | % |
| 3. | % |

c) Did you purchase an existing business? Yes No If 'Yes', did you purchase: i) Assets or ii) Shares

d) Indicate **all** of the following that apply: Operate your business out of your home with gross annual sales of \$10,000.00 or less
 Sell goods or services to your employees Produce printed matter for your own use
 Manufacture goods for your own use Consume goods/services purchased for resale
 Purchase goods from outside Manitoba for your own consumption or use in Manitoba. If so, amount/month \$ _____

B5. Indicate all of the following that you intend to sell.
a) Tires b) Liquor c) Vehicles Dealer Permit #: _____

d) Tobacco If you intend to sell Tobacco check **all** of the following that apply:
 Retailer Vending Machines Wholesaler Manufacturer

e) Gasoline/Propane If you intend to sell Gasoline/Propane check **all** of the following that apply:
 Gasoline Propane Retail Retail Pumps Wholesale Bulk Plant Key or Cardlock

f) Motive Fuel (Diesel) If you intend to sell Motive Fuel (Diesel) check **all** of the following that apply:
 Diesel Railway Retail Retail Pumps Wholesale Bulk Plant Key or Cardlock

g) Provide your tobacco, gasoline/propane and motive fuel (diesel fuel) supplier(s) name and address, and the type of product(s) being supplied. Attach a listing if more space is required.

| Supplier Name | Supplier Address | Product(s) |
|---------------|------------------|------------|
| | | |
| | | |
| | | |
| | | |
| | | |

h) How many locations will you operate from? Provide the physical address of all **new** business locations.

| Location | Operating Name | Location's Physical Address | Postal Code | Retail Sales Tax | Tobacco | Gasoline/Propane | Motive Fuel (Diesel) |
|----------|----------------|-----------------------------|-------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 1 | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 | | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

B6. Will your business have an annual **Manitoba** payroll exceeding \$1,000,000? Yes No
If 'Yes', provide your estimated **Manitoba** annual payroll: \$ _____

B7. Will your business be part of an associated group of employers that has a total combined estimated annual **Manitoba** payroll exceeding \$1,000,000? Yes No
If 'Yes', provide the associated group's total estimated **Manitoba** annual payroll: \$ _____

B8. Alternative contact information, if required for different Acts.

| Location | Account Mailing Address | Postal Code | Contact Name | Telephone No. | Retail Sales Tax | Tobacco | Gas | Motive | Payroll |
|----------|-------------------------|-------------|--------------|---------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | | | () | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | () | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | () | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | () | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part C – Certification

On behalf of the above named business, I hereby apply for registration or licencing under the appropriate Act(s) and certify that I am an owner or an authorized employee or representative of the business and the information provided in this application is true and correct. I also certify that the business understands and will abide by the provisions of each Act(s) under which application is hereby being made.

| | | | |
|---|------------|-------|------|
| Owner/Authorized Employee or Representative's Signature | Print Name | Title | Date |
|---|------------|-------|------|

| Department Use Only | |
|---------------------|--|
| Date Received | |
| BN | |
| Reg/Licence No. | |
| Reg/Licence Date | |

**RETAIL SALES TAX ACT / TOBACCO TAX ACT
GASOLINE TAX ACT / MOTIVE FUEL TAX ACT
HEALTH AND POST SECONDARY EDUCATION TAX LEVY ACT ("PAYROLL TAX")
Application For Registration / Dealer's Licence**

Form MBT-RL1

INSTRUCTIONS FOR COMPLETION

Application under these Acts can be made using this single application form.

INCOMPLETE INFORMATION WILL DELAY THE PROCESSING OF YOUR APPLICATION.
ANY FALSE OR MISLEADING INFORMATION WILL RESULT IN YOUR APPLICATION BEING DENIED.

Please forward your application to:

MANITOBA FINANCE, TAXATION DIVISION

101 – 401 YORK AVENUE, WINNIPEG, MANITOBA R3C 0P8 Fax: (204) 948-3958

Retain a copy of the application for your records. After its approval, your registration/licence information will be mailed to you.

PLEASE CONTACT US IF YOU HAVE QUESTIONS OR NEED ASSISTANCE IN COMPLETING THIS APPLICATION

| | | | |
|----------------|--|------------------------------|--|
| Winnipeg | (204) 945-5603 | or, Manitoba Toll Free | 1-800-782-0318 |
| Brandon | (204) 726-6153 | or, Manitoba Toll Free | 1-800-275-9290 |
| E-mail | MBTax@gov.mb.ca | Web Site | www.gov.mb.ca/finance/taxation |

Part A – Business Information

A1. – Business Type

- Sole Proprietorship A business with one owner who is an individual. For example, Joseph L. Smith is the sole proprietor of a service station business that he owns.
- Partnership A business with two or more owners operating under a partnership agreement. The owners - or partners - may be any combination of individuals, corporations, or other partnerships.
- Corporation A business incorporated under *The Corporations Act* of Manitoba, or other government authority.
- Crown Corporation Select one of the types indicated.
- Government Select one of the types indicated.
- Non-Profit Select one of the types indicated. Indicate if the non-profit organization or association is incorporated.
- Trust A business operated as a trust.

A2. – Joint Venture – If your business is carried on as a Joint Venture use the Joint Venture Operator's Business Type in A1., and BN and Legal Name in A3. and A4. respectively.

A3. – Provide The First 9-Digits Of Your Business Number (BN)

You will have a BN: if your business is a registered corporation; if you have any of the following Canada Revenue Agency or Canada Border Services Agency accounts: GST, payroll deductions, corporate income tax and/or importing/exporting taxes; if you have an account for Manitoba retail sales tax, payroll tax or corporation capital tax; if your business is a registered charity or operates a taxi or limousine service. If you have a BN but do not know the number please contact us. If you do not have a BN we will obtain one for you. Joint Ventures must enter the Joint Venture Operator's BN.

A4. – Business Identification

- Legal Name Sole Proprietorship: the legal name of the individual person,
Corporation: the full name as given on the company's incorporation documents (no abbreviations),
Partnership: include each partner's (individual or corporation) legal name,
Joint Venture: the Joint Venture Operator's (the predominant venturer) legal name.
- Operating Name The name of the business as it is generally known by its customers, if different from the Legal Name. Examples: The West Corporation Limited may carry on business as 'West's Store', which is the operating name; 'Smith's Store' may be the operating name of Joseph L. Smith (a sole proprietorship).
- Location Address The complete address for the main location at which the business is carried on. **This must be a physical address, not a post office box**, but include the relevant postal code.
- Mailing Address The address that returns and information are to be mailed to, if different than the Location Address.
- Contact Person The principal contact person for your business; must be either an owner of the business or an authorized employee/authorized representative of the business.

Part B – New Account Registration / Licence Information -

In this Part, 'Manitoba Start Date' and B2. to B8. refer to the **new** business, or the **new** line of business if you are currently registered / licenced.

B1. to B3. For Retail Sales Tax registrations, provide the date you began collecting the sales tax.

B4. Self-explanatory.

B5. Self-explanatory.

B6. Manitoba payroll refers to remuneration paid to employees that report to or are paid through a Manitoba permanent establishment, including salary, wages, commission, employee benefits, stock options etc.

B7. An associated group of employers is two or more corporations associated under section 256 of the *Income Tax Act (Canada)*, and certain corporate partnerships. For more information, please refer to Bulletin HE003 Associated Corporations or contact the Taxation Division as listed above.

B8. You may wish to have a separate contact person for each relevant Act.

B1. - B8. If you are registering by mail or by fax complete a separate application form if you intend to sell tobacco, gasoline, motive fuel from more locations than provided for on this form.

Authority To Collect Information / Confidentiality of Information

Authority to collect this information and its confidentiality is provided for under the above Acts and *The Tax Administration and Miscellaneous Taxes Act*.