

RETAIL SALES TAX ACT / TOBACCO TAX ACT / FUEL TAX ACT HEALTH AND POST SECONDARY EDUCATION TAX LEVY ACT (HE LEVY) 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:

- Sole Proprietorship** Print the name of the owner in the Legal Name field in A4 below
- Partnership** Number of Partners: Include each partner's name as part of the Legal Name in A4 below.
- Corporation** **Crown Corporation** **Education/Health/Community Organization** **Non-Profit**
- Trust** Trustee's First Name / Last Name () Telephone No.

A2. Joint Venture – Is your business carried on as a Joint Venture? Yes 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)
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 ("Doing Business As" or "Operating As")

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
		()	()	

Alternative Contact (Complete if you require a contact person other than the principal contact for different Acts):

Contact Name	Title	Telephone No.	Retail Sales Tax	Tobacco	Fuel	HE Levy
		()	<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 B – New Account Registration / Licence Information

B1. Are you currently registered for any of the following: retail sales tax, tobacco, fuel, HE Levy? Yes No

If 'Yes', provide your Manitoba Finance, Taxation Division registration / licence number(s):	Retail Sales Tax	Tobacco	Fuel	HE Levy

B2. Indicate your Manitoba start date and the NEW registration / NEW licence types you are applying for:

Manitoba Start Date (For retail sales tax registrations, provide the date that you began collecting the sales tax.):

Retail Sales Tax	Tobacco	Fuel	HE Levy
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B3. Will your Manitoba business be open only on a seasonal basis? Yes No If 'Yes', check the months open:

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
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B4. Business Description - answer parts a) to d) below:

a) Type of business: Manufacturer Construction Wholesale Retail Goods Retail Service 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.	%

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

Name of seller:

Closing date of sale:

d) Estimate your average monthly sales tax remittance: \$5,000 or more \$500 to \$4,999 Less than \$500

Will you purchase goods from outside Manitoba for your own consumption or use in Manitoba? Yes No

If 'Yes', amount per month \$_____.

B5. Indicate all of the following that you intend to sell:

a) Liquor b) Vehicles Dealer Permit #: _____

c) Tobacco If you intend to sell Tobacco check **all** of the following that apply:

Retailer Wholesaler Manufacturer

d) Fuel If you intend to sell fuel check **all** of the following that apply:

Importer Dye Injector Marked (Dyed) Fuel for Resale Manufacturer/Refiner Bulk Plant Key/Cardlock Exporter

e) Provide your tobacco, and/or 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)

f) How many locations will you operate from? Provide the physical address of all **new** business locations. Attach a listing if more space is required.

Location	Operating Name	Location's Physical Address	Postal Code	Retail Sales Tax	Tobacco	Fuel
1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B6. Will your business have an annual Manitoba payroll exceeding \$1,250,000? 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 combined annual Manitoba payroll exceeding \$1,250,000? Yes No

If 'Yes', provide the associated group's total estimated **Manitoba** annual payroll:

\$_____

Provide the name and 9-Digit Business Number of all associated companies (add an additional sheet if required):

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

**RETAIL SALES TAX ACT / TOBACCO TAX ACT / FUEL TAX ACT
HEALTH AND POST SECONDARY EDUCATION TAX LEVY ACT (HE LEVY)**

Application for Registration / Dealer's Licence

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
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..... A government-owned corporation, including federal, provincial and municipally owned corporations.
- Education/Health/Community Organization Select this business type for universities, community colleges, schools, school divisions, hospitals and health authorities and First Nations (but not Band-owned corporations).
- Non-Profit Includes charities, religious bodies, public service groups and other not for profit organizations.
- 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, HE Levy 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.
- Alternative Contact..... Complete this section if you wish to have a separate contact person for each relevant Act.

Part B – New Account Registration / Licence Information

In this Part, 'Manitoba Start Date' and B2 to B7 refer to the **new** business (or **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.** Your estimated average monthly sales tax remittance is your average monthly taxable sales, multiplied by 8%. Please see Bulletin No. 030 – *Summary of Taxable & Exempt Goods and Services* for more information on taxable sales.
- B5.** Fuel dealers that purchase clear, fully taxable fuel for resale only from licensed Fuel Tax Collectors and operate strictly on a retail basis will no longer be required to hold a Fuel Tax Licence.
- 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.

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*.