

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) Indicate **all** of the following that apply:
 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) Liquor b) Vehicles Dealer Permit #: _____

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

d) Fuel If you intend to sell fuel check **all** of the following that apply:
 Importer Dye Injector Retail/Pumps Manufacturer/Refiner Wholesaler 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.

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"/>
3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4				<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 combined 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	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"/>
				()	<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
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Department Use Only	
Date Received	
BN	
Reg/Licence No.	
Reg/Licence 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..... 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, 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.

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 and/or 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*.