**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.

<table>
<thead>
<tr>
<th>First/Last Name</th>
<th>Title</th>
<th>Telephone No.</th>
<th>Fax No.</th>
<th>E-Mail Address</th>
</tr>
</thead>
<tbody>
<tr>
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<td>( )</td>
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<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Contact Name</th>
<th>Title</th>
<th>Telephone No.</th>
<th>Retail Sales Tax</th>
<th>Tobacco</th>
<th>Fuel</th>
<th>HE Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>( )</td>
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</tbody>
</table>

**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, registration / licence number(s):

<table>
<thead>
<tr>
<th>Retail Sales Tax</th>
<th>Tobacco</th>
<th>Fuel</th>
<th>HE Levy</th>
</tr>
</thead>
</table>

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

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

<table>
<thead>
<tr>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>Aug</th>
<th>Sept</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
</tr>
</thead>
</table>
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:

<table>
<thead>
<tr>
<th>Product or Service</th>
<th>Estimated Percentage (%) of Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>%</td>
</tr>
<tr>
<td>2.</td>
<td>%</td>
</tr>
</tbody>
</table>

c) Did you purchase an existing business?  
- [ ] Yes  
- [ ] No  

If ‘Yes’, did you purchase:  
- [ ] i) Assets  
- [ ] 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 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.

<table>
<thead>
<tr>
<th>Supplier Name</th>
<th>Supplier Address</th>
<th>Product(s)</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Location</th>
<th>Operating Name</th>
<th>Location’s Physical Address</th>
<th>Postal Code</th>
<th>Retail Sales Tax</th>
<th>Tobacco</th>
<th>Fuel</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
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</tr>
</tbody>
</table>

B6. Will your business have an annual Manitoba payroll exceeding $2,000,000?  
- [ ] 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 $2,000,000?  
- [ ] 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):

<table>
<thead>
<tr>
<th>Company Name</th>
<th>9-Digit Business Number</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

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 ACT 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
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 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 remittance is your average monthly taxable sales, multiplied by 7%. Please see Bulletin No. 030 – Summary of Taxable & Exempt Goods and Services for more information on taxable sales.

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 Manitoba Finance 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.

December 2022
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