

Jurisdiction's name:	Canada
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Information on Tax Identification Numbers

Section I – TIN Description

Tax identification numbers (TINs) exist in Canada in various forms and are issued to residents and non-residents of Canada. The descriptions below focus on residents of Canada – the persons for which a TIN is required to be collected for exchange of information purposes under the Common Reporting Standard.

Individuals

For individuals resident in Canada, their authorized tax identification number is their nine-digit Canadian Social Insurance Number (SIN). Every individual resident in Canada with income tax filing obligations (or in respect of whom an information return is to be made) is required to have (or obtain) a SIN.

SINs are confidential but are required to be furnished on request to financial institutions for tax reporting purposes.

Information on the SIN, including how to apply for one, is available from [Service Canada](#).

Corporations

For corporations, their tax identification number is their nine-digit Business Number (BN) issued by the Canada Revenue Agency (CRA). Corporations resident in Canada have income tax reporting obligations and are required to have a BN.

Information on the BN, including how to apply for one, is available from the [Business Number \(BN\) registration](#) page of the CRA website.

Trusts

For trusts, their tax identification number is their eight-digit trust account number issued by the Canada Revenue Agency (CRA). Trusts resident in Canada with income tax reporting obligations are required to have a trust account number.

Information on the trust account number, including how to apply for one, is available from the [Application for a Trust Account Number](#) page of the CRA website.

Partnerships

For partnerships, their tax identification number is their nine-digit Business Number (BN) issued by the Canada Revenue Agency (CRA). Partnerships required to file a partnership return in Canada or with commercial affairs in Canada are required to have a BN.

Information on the BN, including how to apply for one, is available from the [Business Number \(BN\) registration](#) page of the CRA website.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does Canada automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
	No		No

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Individuals resident in Canada have to apply for a TIN. A TIN can be issued to any Canadian resident on request.

Every individual resident in Canada who files an income tax and benefit return (or in respect of whom an information return has to be filed, such as by an employer) is required to have (or obtain) a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

A TIN will be issued to any entity resident in Canada upon request.

All corporations resident in Canada are required to have a TIN.

Trusts and partnerships with their place of management in Canada are required to have a TIN if they have income tax reporting obligations in Canada.

Section II – TIN Structure

The structure of the TIN varies depending on the type of taxpayer or filer:

- A SIN is a unique nine-digit number issued by Service Canada to identify individuals.
- A BN is a unique nine-digit number issued by the Canada Revenue Agency to identify businesses and partnerships.
- A trust account number is a unique eight-digit number issued by the Canada Revenue Agency to identify trusts.

Section III – Where to find TINs?

Canadians who have applied for a Social Insurance Number (SIN) before March 30, 2014, would have received a SIN card. The SIN card is not an identity document and contains no photo. Effective March 31, 2014, the production of SIN cards was discontinued however; SIN cards in circulation that have not expired remain valid. Service Canada now issues SINs to individuals in a letter format instead of a card.

SINs can be found on the front page of an individual Canadian tax return. SINs can also be found on notices of assessment issued by the Canada Revenue Agency (see examples below).

T1 GENERAL 2014
Income Tax and Benefit Return

Identification

Enter your social insurance number (SIN) 999 999 999

Enter your date of birth: 1971

Is this return for a deceased person?

Marital status

Information about your spouse or common-law partner (if you lived with it or it died)

Elections Canada

Do not use this area

Notice of Assessment

Canada Revenue Agency / Agence de revenu du Canada

Assessment No. 999 999 999 Tax year 2014

May 11, 2015 John Smith

Explanation of changes and other important information

Did you know... that the Government of Canada is switching to direct deposit for payments that it issues? Direct deposit is a faster, more convenient, reliable, and secure way to get your income tax refund and your tax credits and benefit payments directly into your account at a financial institution in Canada.

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Business Numbers (BNs) are issued by the Canada Revenue Agency (CRA) in a letter format. They can be found on the front page of a corporation's Canadian tax return. BNs can also be found on notices of assessment issued by the CRA (see examples below).

T2 Corporation Income Tax Return (2014 and later tax years)

Business number (BN) 9999 9999 C0001

Corporation's name

Address of head office

Mailing address

Location of books and records

Type of corporation at the end of the tax year

Do not use this area

CORPORATION NOTICE OF ASSESSMENT

DEL 28309 - May Release NO 10
THIRD ST
DROMELLE AB

Business Number 99999 9999 C0001

Result of this Assessment: \$

Net balance: \$

TOTAL BALANCE: \$

Trust account numbers are issued by the Canada Revenue Agency (CRA) in a letter format. They can be found on the front page of a trust's Canadian tax return. They can also be found on notices of assessment issued by the CRA (see examples below).

T2 Corporation Income Tax Return (2014 and later tax years) CRA 1407

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of those provinces, you have to file a separate provincial/territorial return.

All legislative references on this return are to the federal Income Tax Act and Income Tax Regulations. This return may contain changes that had not yet become law at the time of publication.

Send one completed copy of this return, including schedules and the General Index of Financial Information (GFI), to your tax centre or tax services office. You have to file the return within the month after the end of the corporation's tax year. For more information see www.cra.gc.ca/cra/Canada/1407_T2_CorporationIncomeTaxReturn.

Identification Do not use this area

Business number (BN) 98000 9999/10001

Corporation's name Do not use this area

Address of head office Do not use this area

Mailing address (if different from head office address) Do not use this area

Location of books and records (if different from head office address) Do not use this area

Type of corporation at the end of the tax year Do not use this area

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Corporation Notice of Assessment

PSL 26309 - May Release MO 10
THIRD DE
DISMISSEUR AB

RESULTS

Did you know you may be required to file your T2 return electronically? For information on this requirement and the service in general, please visit www.cra.gc.ca/corporation-internet.

This notice explains the results of our assessment of the "T2 Corporation Income Tax Returns" for the tax year indicated above. It also explains any changes we may have made to the return.

Result of this assessment: \$
Prior balance: \$
Final balance: \$

If you pay the full amount we will not charge additional interest on the balance shown. If a credit becomes available on the same or a related business account, we will apply that credit to any outstanding amount.

Please refer to the Summary and Explanation for additional information.

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Section IV – TIN information on the domestic website

Information on [Social Insurance Number](#) from Service Canada.

Information on [Business Number](#) from the CRA.

Information on [Trust Account Number](#) from the CRA. No online checker is available to validate TINs.

Section V – Contact point for further information

For information on social insurance numbers issued to individuals:

Service Canada

Social Insurance Registration Office
PO Box 7000
Bathurst NB E2A 4T1
CANADA

Call Service Canada from anywhere in Canada

- Individuals 1-800-206-7218 (select option "3").

Call Service Canada from outside Canada

- Individuals 1-506-548-7961 (long distance charges apply)

For information on tax identification numbers issued to businesses and trusts:

International and Ottawa Tax Services Office

Canada Revenue Agency (CRA)

Post Office Box 9769, Station T
Ottawa ON K1G 3Y4
CANADA

Call the CRA from anywhere in Canada and the United States

- Trusts 1-800-959-8281
- Corporations (and other businesses) 1-800-959-5525

Call the CRA from outside Canada and the United States

(We accept collect calls by automated response. Please note that you may hear a beep and experience a normal connection delay.)

- Trusts 613-940-8495
- Corporations (and other businesses) 613-940-8497