



Business Start-up and Registration - Corporations Tax

Prepared by: Ontario Ministry of Government Services

Start-up

If your business is:

- to be incorporated under Ontario law, visit the **Ministry of Government Services**.
- Moving to Ontario, visit the **Ministry of Government Services**
- to be incorporated under the laws of Canada, visit **Industry Canada**
- Incorporated outside Ontario, but operating in the province, visit the **Ministry of Government Services**

Registration

Ontario Corporation Number

The Ontario Corporation Number appears on your Articles of Incorporation. This number is required for filing your combined CT23 Corporations Tax and Annual Return. You may also contact the Ministry of Government Services at 1 800 361-3223 or 416 314-8880.

Ontario Corporations Tax Number

The Ontario Corporations Tax Number is assigned when a corporation has incorporated with the Ministry of Government Services. This number is required for filing your combined CT23 Corporations Tax and Annual Return. Once registered with the Ministry of Government Services you may obtain your Ontario Corporations Tax number generally 14 days after registration with the Ministry of Government Services by calling in Toronto: 416 920-9048 or 1 800 263-7965.

Federal Business Number (BN)

The Federal Business Number (BN) is issued by the Canada Revenue Agency (CRA). This number is required for filing your federal tax return as well as your combined CT23 Corporations Tax and Annual Return. To obtain a Federal Business number or for more information, please **visit the Canada Revenue Agency website**.

Ontario Business Number

The Ontario Business Number is assigned when registering your business name with the Ministry of Government Services. For more information, please **visit the Ministry of Government Services website**.

Get expert help if you feel you need it.