



MEMORANDUM TO: COJG Service Providers

FROM: Teresa Damaso
Director, Program Delivery Support Branch

DATE: December 12, 2014

RE: **COJG Application: Business Number (BN) vs Business Identification Number (BIN)**

Purpose

The COJG Employer Application Form currently asks for both the employer's BIN and the BN. It is important for validation and data purposes that the correct number is put under the correct field.

Employer BIN vs. BN

The BN and BIN are different and distinct numbers for businesses.

A **Business Number (BN)** is assigned by the Canada Revenue Agency (CRA) and is an identifier for tax purposes. If employers need more information, they may consult the [Canada Revenue Agency webpage Business Number \(BN\) registration](#) or contact the CRA at 1-800-959-5525.

A **Business Identification Number (BIN)** is the 9 digit number on the Master Business Licence that is used by the Ministry of Government Services to identify provincial business registration. For most business, this number can be found on the Master Business Licence issued to the employer after they registered their business name in Ontario. Partnership/Limited Partnership or Ontario Limited Liability Partnership, Extra-Provincial Limited Liability Partnership or Extra-Provincial Limited Liability Company will receive a copy of their application with a validation showing the Business Identification Number on it.

Not all businesses must have a BIN. The Ontario *Business Names Act* administered by the Companies and Personal Property Security Branch applies to:

- sole proprietorships (one owner) carrying on business under a name other than the individual's full name;
- partnerships carrying on business under a firm name other than the full names of the partners;
- corporations carrying on business under a name other than their corporate name;
- an existing general partnership or limited partnership registering a business name different from the registered firm name;
- limited liability partnerships;
- extra-provincial limited liability partnerships; and
- extra-provincial limited liability companies

If employers need more information, they may contact the Companies and Personal Property Securities Branch at 1-800-361-3223.

BN and BIN collection on COJG Employer Application Form

Both numbers are mandatory fields in the application and must be filled out.

The BIN is less commonly used by employers. If the employer does not know their BIN they should be instructed to refer to their Master Business Licence.

Alternatively, they can use the first 9 digits of their HST account number. An account number is a 15-digit number which consists of the employer's unique 9-digit, two letters to identify the government program, and four digits to identify a specific government account. For example, if an HST account number is 123456789SK0001, the BN would be the 12345679 (first 9 digits).

If the employer cannot use either of those methods, they may contact the Companies and Personal Property Securities number listed above.

In the cases where the employer does not have a BIN number, they should be advised to put in their BN again and add a 1 to the last digit (for example, if the BN is 555555556, put 555555557 in the BIN field). If the employer uses their BN plus a 1 at the end as their BIN number, a note should be made in the employer service plan with the reason why the employer does not have a BIN number.

CaMS System Rules

The information on the application form is pulled into CaMS to populate the employer service plan.

System rules only allow unique BIN numbers for employers (for example, two employers could not each have 11111111 as a BIN). In addition, the BN and BIN cannot be the same number for an employer.

For further questions, please contact your ETC.