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# Digitally Enhanced Security and Service for Businesses Project Findings Report

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Canada

# Digitally Enhanced Security and Service for Businesses Project

## Findings Report

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September 2024

This public opinion research report presents the results of qualitative research conducted by Ipsos on behalf of the Canada Revenue Agency, on the user experience of the Business Number (BN) and program account registration process. A total of sixteen (16) focus groups were conducted among businesses and tax intermediaries throughout July and August 2024.

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# Executive Summary

## Introduction

The CRA is constantly looking to improve both the user experience and interface of its services. This report presents qualitative insights into the user experience of the Business Number (BN) and program account registration process. The research examined the perspectives of businesses who recently registered for a BN and/or program account and tax intermediaries who regularly register for BNs and/or program accounts.

Sixteen (16) online focus groups were held between July 15, 2024, to August 1, 2024, of which eight (8) groups were conducted with businesses and tax intermediaries respectively. A total of eighty-one (81) participants from across the country took part in the research.

The findings presented in this report are qualitative in nature and intended to reveal a range of opinions and interpretations. Moreover, the findings are intended to inform the design, development, and enhancements of digital services.

## Summary of Findings

### Businesses

During the warm-up session most participants initially rated the BN or program account registration as easy, often because they were guided through the process with a CRA representative or tax intermediaries. However, participants also went on to express pain points and improvement suggestions throughout the session.

Business participants reported issues throughout the journey of registering. From challenges with finding the correct link to apply online, inability to access Business Registration Online (BRO) due to their temporary resident status, unclear fields related to GST/HST program account and delays with obtaining the BN and/or program account in the case of non-residents.

Business participants relied on a mix of informal and formal sources for information about BN and program account registration. The advice of peers and watching YouTube videos appeared to be particularly effective for business participants who were temporary residents, newcomers or those who were less fluent in English.

The Canada.ca webpage on BN and program account registration was used by a few business participants and experiences were mixed. When shown the webpage as part of the discussions, there was broad agreement that the webpage is “too wordy”, uses overly technical language at places and key hyperlinks were not always immediately obvious.

Most business participants registered online via BRO, and it was their preferred method. It was seen as the most convenient method and faster than mail or telephone options. Several registered by telephone because they had been informed by others to do so, they gravitated to telephone out of habit when interacting with the CRA or they were unsure how to proceed. Mail was used by a very small number and only as a last resort; it was not the preferred method for participants.

Once on BRO, business participants were generally comfortable with providing their Social Insurance Number (SIN) for identity validation purposes because BRO was on the Government of Canada's official website. A few would conduct additional research to verify the validity of the CRA sites due security concerns.

While some business participants felt that the 'Final CRA registration summary for this business' page was clear and they had indeed proceeded to save or print the page, others felt more could be done to encourage safekeeping of the BN or program account numbers shown on this page. The general preference was to receive a confirmation email with their BN or program account number. Business participants prioritized the convenience of accessing this information in the future over secure transmission.

Of the improvement ideas that were presented to them, participants prioritized saving progress of applications and tracking progress, though interestingly, few experienced issues that would be addressed by these two options specifically. There was a sense that these were seen as table stake items by participants.

Beyond the improvement ideas presented to them, business participants prioritized improvements to BN and program account webpages on Canada.ca in terms of simplifying them, making it easier to identify information that is relevant to individual needs and integrating video tutorials on how to apply.

## **Tax Intermediaries**

Tax intermediaries generally reported ease with the BN and program account registration process which was largely a function of past experiences and habits built over time, and registration becoming part of the regular practice.

Because of their familiarity with the process, many also reported limited experiences of accessing the Canada.ca BN and program account webpage. Some did acknowledge opportunities to enhance the webpage, when this was presented to them as part of the discussions, such as reducing the amount of content on the page.

As with business participants, online was the primary method used for the registration process by most tax intermediary participants due to ease of access. Many used Represent a Client Portal (RAC) to access BRO as they were logged into the portal throughout their working day. The telephone was reserved for the more atypical cases where it was not possible to register online due to errors or more complex circumstances.

Tax intermediary participants were of the view that the BRO validation screen should collect their client's personal information. There was hesitation to enter their own details as they did not wish to have their personal details tied to their client's BN or program. A few also shared security concerns about entering their SIN online and took extra precautions that they were on a valid CRA website. Tax intermediaries felt that the authentication screen for BRO was somewhat ambiguous on whose personal information should be entered and could be clarified.

Tax intermediaries found the 'Final CRA registration summary for this business' page comprehensive. Although the page explicitly indicates the need to print and retain the information for record keeping, they felt that this may be missed. They recommended increasing the prominence of the instruction for printing or saving the final confirmation page, as well as providing a confirmation via email or a more secure system such as via a CRA account mailbox. Confirmation would help with retrieving the information at a later date and provide an official closure to the transaction.

On the future improvement ideas presented to them, tax intermediary participants focused on the ideas which would enhance their workflows – improving the ease with which their clients can authorize them as representatives and the ability to add a second program.

Beyond the improvement ideas presented to them, participants also saw value in simplifying the BN and program account webpage on Canada.ca along with the inclusion of tutorial videos; they saw this benefiting their clients more as opposed to themselves. A more user-friendly webpage would allow them to direct their more cost-conscious clients to self-serve.

## **Limitations of the findings**

This research was qualitative in nature, not quantitative. Qualitative findings, including the counts presented, are not statistically projectable in nature, and thus, should not be extrapolated to the broader population of businesses and tax intermediaries in Canada.

## **Contract Value**

Contract value: \$119,949.50 including HST

## **Political Neutrality Statement**

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Mike Colledge, President  
Ipsos Public Affairs  
Signed on 9.10.24

# 1. Introduction

## 1.1 Background

The Business Number (BN) system was introduced in the 1992 Federal budget and implemented in 1994 to simplify business interaction with the CRA. Since its introduction, the Agency has enhanced services to registrants to include various ways to register for a BN including Partner Requests (45%); Business Registration Online (BRO) (18%); Phone (14%); Paper (5%); and Other (18%).

To enable online registration, the BRO application was designed to mimic the RC1, *Request for a Business Number and Certain Program accounts* form and is not viewed as a modern or user-friendly application according to past survey results. The CRA has also observed that BRO no longer reflects modern development methods that could help fortify BN's gatekeeper role. Additionally, there is also a separate online registration for non-resident registration - the Non-Resident Business Number and Account Registration Web Form - which does have a more user-friendly interface but is completely manual in its back-end processing. The CRA is interested in streamlining/improving the various ways to register for a business and address challenges with our current online presence, which would require making extensive changes and consulting externally with recent users to hear feedback on their service experience and to gather input on potential improvements.

Additionally, at the start-up of a business, there are other types of "registrations" that the business may be undertaking such as the authorization of a representative or setting the business up for online access. All these processes are currently separate and have their own separate flows and touchpoints, which requires these businesses to interact multiple times with the CRA.

The security of BN registration and the protection of information during the registration process is also a subject to discuss with the public. The CRA takes the protection of personal information extremely seriously. In the need to balance client service and security, viewpoints on this balance will help to ensure any changes envisioned will not severely impede the ease of BN registration while meeting key security standards required to protect processes and their users. The CRA is constantly looking to improve both the user experience and interface, particularly concerning the BN Registration process in this case. Improving the registration process will allow for UX improvements to the service experience while also providing an opportunity to enhance the verification and authentication of the registrants, improving data integrity as well as their security and privacy in a changing world.

## 1.2 Research Objectives

This report presents qualitative insights into the user experience of the applications, namely businesses who recently registered for a BN and/or program account and tax intermediaries who regularly register for BNs and/or program accounts. The objectives of the research were two-fold: a) conduct a deep dive into experiences of both audiences when applying for BNs and/or program accounts and b) explore improvements that would enhance the process.

### **1.3 Intended Use of Findings**

This research has been conducted to support and influence business decisions, and to inform the design, development, and enhancements of digital services. The findings have been shared with program areas to identify opportunities where programs, services, and large-scale projects can be adapted to better address user needs digitally.

### **1.4 Methodology**

Participants in this research were all businesses and tax intermediaries with recent experience of applying for a business number or other program account.

For businesses, the research targeted the owner, director, or other staff member of the business or an applicant who applied on behalf of the business in an informal capacity (e.g., family or friend of the business owners).

Tax intermediaries were defined as individuals working with business clients on tax-related, payroll, or GST/HST matters and who regularly register for BNs and other CRA program accounts such as GST/HST and payroll.

A mix of representation of registration methods—online via Business Registration Online (BRO), paper (RC1 Form mailed or faxed into the CRA), and telephone—was sought to understand experiences across the different registration processes.

Diversity in the sample was also achieved by ensuring businesses and tax intermediaries were recruited from different regions across Canada (provinces/territories), types of areas (urban, suburban, rural, remote, reserve), and types of businesses registered (sole proprietorship, partnership, corporation, other).

The CRA mailed letters to businesses who, in the past four months at the time of the mail, had registered a BN or CRA program account, informing them about the research opportunity. The letter included a link to a registration survey which interested participants could fill out. Those who registered were then contacted by qualitative recruiters to confirm their participation. Recruitment efforts were supplemented by drawing on established qualitative research databases of businesses to identify tax intermediaries.

The research took the form of sixteen (16) online focus groups held between July 15, 2024, to August 1, 2024, of which eight (8) groups were conducted with businesses and tax intermediaries, respectively. As shown in the tables below, the research design was national in scope and delivered in both official languages with fourteen (14) groups in English and two (2) in French. A total of eighty-one (81) participants took part in the research.



**Table 1: Breakdown of Focus Groups with Businesses**

Region	Language	Number of Participants
Atlantic Canada	English	4
Western Canada	English	6
Ontario	English	4
Ontario	English	4
Atlantic Canada	English	6
Western Canada	English	5
Quebec	French	5
Northern Canada and the Rest of Canada	English	6
<b>Subtotal</b>		<b>40 participants</b>

**Table 2: Breakdown of Focus Groups with Tax Intermediaries**

Region	Language	Number of Participants
Ontario	English	5
Ontario	English	6
Atlantic Canada	English	4
Western Canada	English	5
Atlantic Canada	English	4
Western Canada	English	5
Northern Canada and the Rest of Canada	English	6
Quebec	French	6
<b>Subtotal</b>		<b>41 participants</b>

Focus group participants were recruited according to the Standards for the Conduct of Government of Canada Public Opinion Qualitative Research. All focus groups were hosted online on a qualitative research platform. The sessions were moderated by qualitative researchers using discussion guides (see Appendix) developed in collaboration with the CRA. Sessions lasted two (2) hours in total, and business participants were offered an incentive of \$250 CDN, and tax intermediaries' participants were offered an incentive of \$300 CDN as a 'thank you' for their time.

It should be noted that the qualitative findings presented in this report are intended to reveal a range of opinions and interpretations. Counts have been provided to certain questions to reveal how opinion fell out within the context of this study. Qualitative findings, including the counts presented, are not statistically projectable in nature, and thus, should not be extrapolated to the broader population of businesses and tax intermediaries in Canada.

## 2. Detailed Findings for Businesses

This section presents the findings from the focus groups with businesses only. Hence when the term ‘participant’ is used, it refers solely to business participants. The findings from the focus groups with tax intermediaries have been presented in Chapter 3 of the report.

### 2.1 Unprompted Top-of-Mind Experiences

Most participants, as shown in Table 3 (below), rated the process of registering for a BN or program account as easy and used words such as “straightforward”, “simple” and “smooth” to describe the process. These participants reported that they did not experience any pain points and were able to successfully obtain their BN or program account quickly. The simplicity of the information required to register, having access to peers who had gone through the process for advice and encountering helpful CRA agents over the telephone, were the main reasons behind positive experiences.

There were a few participants who rated their experience as difficult and often went on to describe the process as “confusing”. These participants experienced a range of challenges such as:

- Not being able to find the correct link to start the application process.
- Not being able to access BRO due to their temporary resident status or issues with the way they had set up their business in the past.
- Unclear fields on what they were supposed to provide including confusion with their provincial business numbers.
- Delays with obtaining their BN or program account because of temporary resident status. Delays were distressing for a few participants as they required their business numbers within a certain time to meet tax filing obligations or contractual requirements set out by ridesharing companies.

Table 3 shows the counts from the closed-ended rating question asked during the discussion. It provides the total number of participants who responded to the question (i.e., the base size provided at the bottom of the table) and the number of participants who selected each answer option. The intention is to show the weight of opinion in the focus groups and should not be extrapolated to the wider population. Caution should thus be exercised when interpreting Table 3 and the rest of the tables that follow.

**Table 3. Business participants perceptions of the CRA registration process**

Rating the ease of registration of a BN or program accounts				
	Very Easy	Somewhat Easy	Somewhat Difficult	Very Difficult
Total	10	19	8	1

*Note: Base size=38. Not all respondents submitted a rating for this question as this was an optional task to complete.*

## 2.2 Registration Pages on the Canada.ca Website

Participants turned to a mix of informal and formal sources for information about BNs and program accounts. Some had general knowledge that as businesses, they would need to charge GST/HST which was a trigger to look into the process or were informed about program accounts and how to register by their peers who had gone through the same process.

Other less formal sources (i.e., resources not offered by the CRA) used by a few participants for information about the process included Google, YouTube videos, local business groups and ChatGPT.

*“Friends or colleagues shared their experience, they're already into ride sharing. [The companies] also told me.”*

In terms of formal sources, some were prompted to create a BN or program account by companies they were contracted by (e.g., ridesharing companies who also offered supporting information) or by professionals such as lawyers, accountants and advisors who helped them with other aspects of their business. A few participants had turned to tax intermediaries to help them with some aspects of the process (e.g., setting up BN) then taking on other program accounts themselves. These participants turned to tax intermediaries for “peace of mind”. The fact that BN and program accounts are CRA-related activities added to a heightened desire to ensure that the registration process was “done properly” and without mistakes.

The BN and program account information webpages of the Canada.ca were used by a few participants and experiences were mixed. Among those with more positive experiences, they felt that the webpages provided all the necessary information, which was diligently read by a small number of participants and had no difficulties in locating the link to BRO to start their application.

Participants with less positive experiences highlighted a number of issues. All participants in the focus groups were asked to review the webpages as part of the discussion. Upon review, most agreed with the points raised by those who had less positive experiences with the webpages. The main issues highlighted were:

- “Too wordy” and “excess information” because of covering too many topics on one-page which participants did not find relevant to their situations – e.g., underused housing program and luxury tax program account.
- Some of the language came across as too technical and unclear – e.g., the link to register is labelled as ‘BRO’ which is not intuitive for a first-time user.
- Alerts at the top of the page were off-putting – they were not directly relevant to the topic yet added more content to the page which in turn required participants to scroll down further to locate the information on registration. While highlighting functionalities that are not working could be useful, it validated some participants’ already poor impression of Canada.ca.
- The website lacked information to help participants understand which of the programs listed were relevant to them. This was emphasized by participants who had immigrated to Canada.
- The hyperlinks to additional information or other webpages were easy to miss because the icons were small, and font color used did not stand out enough.
- Instructions were sometimes not clear – e.g., the term ‘temporary resident’ was not intuitive to participants who fell under that category.

*“I want to register a business number because that's what I'm going here for. I have all of these other headings on this website that don't apply to me. And I don't know what they mean. It's too much. I'm not in Quebec. Why am I seeing stuff about Quebec?”*

*“When I saw this page, I find it has too much information. I got stressed at the beginning. I went to start my business, and I saw a lot of information [...] and some words is a little bit more technical [...] I don't know about GST because okay. I'm an immigrant. [...] So I really find that a really difficult.”*

Taking the issues together, several participants admitted that they found the webpages overwhelming and unlikely to read it in detail. Several went on to suggest simplifying the language and reducing the amount of content on the page. The latter could be achieved by arranging the information based on use cases – i.e., presenting information related to one reason for visiting on one page as opposed to presenting everything together – so that website visitors can focus on content that is most relevant to them. Another suggestion was to have a questionnaire or a checklist so that visitors to the site can indicate if it applies to them and the site can suggest the relevant programs or next steps. This is an approach that other government departments such as Immigration, Refugees and Citizenship Canada use successfully according to participants in one focus group discussion.

*“I feel like that what needs to be done for the website is really to make the information more about your users. They need to map out who the users are and make sure the users are only seeing what they need to see. A checklist to [find out] know what you're looking for. [...] It will allow [...] personalize [the information] so they don't see things they don't need and get confused.”*

*“If I click on ‘Do you need a business number?’ and there's a link right there, and I click it, and it then redirects me to register using BRO. [That's] much more user friendly as opposed to me reading everything through and thinking, I'm not a registered charity program account or an information returns account, so maybe this is not for me. I only want BN because I'm a first-time user.”*

A couple of participants found online guides on how to start a business, which included information on BN and program registration, offered by their province, banks and ridesharing companies that were more intuitive than the BN and program account webpages of Canada.ca.

## **2.3 Registration Process Channels**

### **2.3.1 Channels Used**

The table below shows the method used for registering by participants. Participants were able to select more than one option if they used multiple channels.

**Table 4. Business participants registration process channels**

Method used for the registration process				
Method	Mail	Phone	Online	Another way
Total	0	14	29	1

Note: Base size=39. Not all respondents provided an answer to this question as it was optional to complete.

### Online

Most participants registered online via BRO, and it was their preferred method. It was seen as the most convenient method and faster than mail or telephone options; in the case of the latter, many believed that they would have to wait on hold for a significant amount of time. Moreover, a few participants for whom English is a second language preferred online as they can take their time, translate words as needed and felt that typing was less prone to errors than reading out numbers over the telephone to an agent.

*“I don't have the time to sit down for eighteen or twenty minutes to wait for [...] the next available representative.”*

*“Online [is] easier for me because my English, you know, not really good when I listen and speak. But I can read online. And if some words I cannot understand, I can translate.”*

### Telephone

Several participants registered by telephone and often this was because they had been informed by others (e.g., the company for which they were contracting their services to) to phone the CRA. There were some participants who simply gravitated to telephone out of habit when interacting with the CRA or they were unsure on how to proceed.

These participants had positive experiences, and they were pleased by the fact that they were able to obtain their BN right away over the telephone. They did not come across as having low digital literacy. Even though they were informed that they could receive their BN right away via BRO, they expressed preference for speaking to a CRA agent directly as they believed this would ensure that the task “gets done” as opposed to having to work out the necessary steps online and uncertainty of whether they will succeed.

*“My [experience] was relatively simple. I just simply made a phone call. And that's what made it easy because it's too daunting. The simplest way for me was just to simply talk to somebody.”*

### Online and Telephone

Some participants used a combination of online and telephone. This was sometimes driven by a desire to speak to an agent to clarify certain information – e.g., one participant wished to clarify the process for registering and whether they could set up a GST number without a BN prior to self-serving online, while another participant called after registering to confirm that their payroll account and the remittance structure were set up correctly. In other cases, participants started the process online but had to call because they were unable to move forward – e.g., participants who were temporary

residents had their SINs rejected by BRO, others were unable to access BRO because they had already registered in the past or the BRO application would not recognize the details they entered. A few temporary residents were able to complete the process via an online form after speaking to an agent, though one participant felt that the form looked somewhat unprofessional which made him wonder if he was being scammed.

## **Mail**

A very small number of participants who registered by mail had done so as a last resort; they were unable to access the online or telephone options due to the specifics of their circumstances. It was also not always clear if the feedback related to BN or BN program account registration. In one instance for example, a participant appeared to be describing issues related to back dating their GST account. In any case, mail was not the preferred method for these participants. They felt that mail, compared to online or telephone registration, was less convenient, slower and provided less certainty that the application had been submitted.

*“There's something about being just being able to do it online that I know it's done. I don't have to go and find a stamp and figure out where the post office is. All those extra steps that are, you know, are really inconvenient.”*

### **2.3.2 Business Registration Online (BRO)**

#### **Validation of Identity**

Participants were comfortable with providing their SIN, date of birth and postal code at the outset for validation purposes because BRO was on the Government of Canada's official website. There were some minor security concerns as the SIN was seen as sensitive personal information and a few would conduct additional research to verify the validity of the CRA sites. Security concerns were not enough to prevent participants from proceeding with BRO. One suggestion was to mask the SINs being entered into the text box.

It was suggested by one participant who had immigrated to Canada that 'last name' was confusing in his case as he had multiple last names.

#### **Registration Summary Page**

While some felt that the confirmation webpage was clear and they had indeed proceeded to save or print the page, others felt more could be done to encourage safekeeping of the BN or program account numbers shown on the confirmation webpage. This could be achieved by highlighting the instruction to print/save using bold font, red font or by placing a warning label. There was a suggestion that the confirmation screen could provide details of other programs that participants may wish to apply for following a successful BN registration. This type of information was made available to a participant who received a mail confirmation of their number which was appreciated.

The general preference was to receive a confirmation email with their BN or program account number. Such confirmation would act as “back up” and an easy way for retrieving the information in future, as well as an “official” closure and provide confidence that the transaction was legitimate. A few participants prioritised convenience over secure transmission of their BN or program account as they were under the impression that these numbers are publicly available. Most, however, suggested finding ways to balance convenience with security such as using secure ways to

transfer email confirmation or saving confirmations to their CRA accounts and notifying them via email that a new message is available in their accounts.

## 2.4 Ease of Finding Information Requested

For the most part, participants did not experience any major issues with locating and providing the information requested in order to set up their BN or program accounts. They felt that the information requested was straightforward, simple and easily accessible to them. This was true for the following fields:

- Names and last names of business owners/directors
- SIN of owners/directors
- Contact information of owners/directors
- Mailing and physical address of the business
- Operating name of business.

*“It was pretty easy because I pretty much had everything altogether because I had built business plans, and I had all of this other personal finance information already from buying property.”*

Some fields were acknowledged as less straightforward. The options under the ‘business activity’ field did not always make intuitive sense. ‘Legal name’ was also highlighted as potentially confusing if one is not aware of the requirement to register with provincial registries. There were a few participants who experienced difficulties with applying for their GST/HST program account. These participants felt some of the language was too technical or unclear (e.g., effective date), and they had to seek help (e.g., from their accountant) in order to complete the fields.

*“My dad farms, so he registered for this. Well, that was like thirty years ago. He went and did it in person. It's online now, so he didn't even know what to do. So, it was just very confusing trying to go through what to do. Like annual worldwide domestic GST HSE taxable sales, I had no idea what to put. So, I had to email my accountant again and ask her what to put for that.”*

## 2.5 Improvements Ideas

CRA has proposed eight potential enhancement ideas designed to improve the future of online registration as well as integrating new or existing processes to streamline the users' interactions. This segment of the research was carried out to evaluate participants' feedback regarding these eight proposed enhancements and to rate which they feel CRA should consider a priority as they would have the most positive impact.

**Table 5. Business Participants’ Votes on the Improvement Ideas Presented for Discussion**

IDEA	Thumbs Up Count*	Thumbs Down Count*
Idea A: The CRA is considering having registrations for CRA program accounts available only within CRA secure portals, My Business Account (MyBA), My Account (MyA), Represent a Client (RaC). In order to register, a username and password would be required for a CRA program (e.g. GST/HST program account).	24	13
Idea B: CRA is considering integrating the addition of a representative during the online registration process.	35	2
Idea C: CRA is considering integrating the addition of adding direct deposit information during the online registration process.	31	6
Idea D: After you have registered and need to add a second program account, users would have the ability to add additional program accounts directly within a secure portal after you have logged in. This would be a new service within MyBA and RAC. Example: you currently have a GST/HST account but need to add a payroll account.	37	1
Idea E: Video demonstrations about registering for a business are available during the registration process.	36	3
Idea F: Ability to track the progress of your registration within the CRA portals (e.g. if you sent your application by mail, you could see when it was received, etc.).	39	0
Idea G: Ability to “save a registration” option. This would allow you to exit the registration application and return to it later without having to restart the whole process again.	37	1
Idea H: Use a chatbot to ask questions about registration during the online application process	26	12

*\*Note: Not all respondents submitted ratings for each idea as this was an optional task to complete, thus the total counts for Ideas A to H may not reflect the overall total sample of businesses included in this research.*

Participants were generally receptive to all the improvement ideas presented during the focus groups for discussion (see Table 5). Ability to track progress (Idea F) received the most ‘thumbs up’ votes and was closely followed by the options to save progress (Idea G) and to add additional program accounts (Idea D). Meanwhile, having registrations for CRA programs behind a secure portal (Idea A) and adding a chatbot feature (Idea H) received the most ‘thumbs down’ votes – although they still received more thumbs up than thumbs down.

Further probing on each idea (discussed below) revealed that many of these suggestions were seen as ‘nice to haves’ as opposed to solving tangible issues participants had experienced or drastically improving the process.



## **Idea A - Moving BN/program account registration into secure portals**

Participants generally saw the benefit of added security of having registrations for CRA program accounts available only within their secure portals. Another view was that it made intuitive sense to have all business-related items within a secure portal that is tied to a business account.

The main reason why some downvoted the idea was concerns around creating an account and ease of logging into the account. A few participants shared their past negative experiences of creating a personal “My Account” which required waiting for a code in the mail. Others were put off by the thought of having to remember yet another log-in and password. Thus, these participants preferred the current approach of registering via BRO. Even participants who supported the idea stressed the importance of ensuring that the registration and log-in process is simple and suggested drawing on processes currently being used that work well and participants were familiar with (e.g., GCKey , two-factor authentication, Interact Sign-In Partner service).

*“Making it so easy that I don't have to go through all of that, you know, what's my mother's name, what car I drove when I was in high school, what was my first boyfriend's name. Do I need to answer all of that? Can you just make it just simple?”*

## **Idea B - Integrate authorizing a representative during online BN registration**

Participants had no reason to object to integrating an ‘add a representative’ feature as part of the registration process. Further probing revealed that this was not a pain point that they had experienced as most had registered on their own and those who had contracted a tax intermediary did not recall any issues with authorizing a representative.

## **Idea C – Integrate adding Direct deposit info during online BN registration**

Similarly, there was a sense of ‘why not’ when participants explained their ‘thumbs up’ votes for collecting direct deposit information as part of the registration process, as opposed to identifying clear benefits that this improvement would result in. A small number pointed out that they preferred electronic transfers over cheques. It was telling that many were keen to stress that this should be an optional not a mandatory field as not everyone may have their business bank account set up and some people may not want to put in the effort to, or may not want to, provide this information at the point of registration. A concern being that banking information provided may be used by the CRA to garnish money.

## **Idea D - Adding additional program accounts within secure portals**

Participants felt that there is great value in the ability to easily add additional programs via a secure portal without having to re-enter information. Interestingly, a few saw this option as a way to become informed of programs they should consider in the future as their business grows. These participants felt that simply seeing a list of programs that they have yet to activate, along with information or prompts on the thresholds that would trigger the need for a program, would be useful to help them stay in compliance with CRA requirements.

*“I already registered for the two things that I need. Maybe there are other things that I will need that I don't know about. This would be really helpful if I had something pop up to say, have you done this? Do*

*you need this? That that would be nice because I'm already comfortable with the My Business account on CRA."*

## **Idea E - Video tutorial**

Participants reacted positively to the idea of a video tutorial on how to register for a BN or program account; video tutorials were suggested by several participants proactively before the idea was presented to them for reaction. Several participants were in the habit of watching instructional videos, thus this idea aligned with how they prefer to consume information. Others meanwhile appreciated the video suggestion as an additional way of providing information to cater to diverse types of learners.

*"I go to YouTube first because [it] provides me [...] a live simulation [that is] identical to my needs. [As] if somebody is helping me side by side, it would be a lot easier for me, and that's how I navigate things."*

Participants recommended that the video should be short and to the point (e.g., 2 minutes or less covering one program), or a longer video with section dividers that makes it easy to skip ahead to the most relevant content. They also felt that a step-by-step tutorial, as opposed to a repetition of written content already provided on the Canada.ca webpage on BN and program accounts, would help with reassuring those who experience issues or are less confident with online forms that they have completed the process accurately. Participants who had immigrated to Canada went further to suggest that the video should be offered in multiple languages considering Canada's diverse make-up.

*"A cartoon, [...] actually going in, clicking buttons, following the process. [...]. Be very fundamental about it."*

## **Idea F - Progress Tracker**

There was enthusiastic support for integrating a feature to track progress of an application, although it is worth noting that most participants did not experience any delays with obtaining their BN or program account numbers or they pointed out that the number should be generated immediately. They supported the development of an application tracker because they felt that it was an inherently useful feature or, they recalled instances with delays or lost applications when dealing with the CRA on other matters (e.g., GST returns). It was suggested that the CRA should refer to parcel tracking functionalities offered by courier companies for best practices. In other words, participants would appreciate knowing the status of their registration application along the processing journey (e.g., received, in queue, being processed) and an estimated timeframe of when their application will be processed by.

## **Idea G - Save a registration in progress**

The ability to save progress was a table stakes feature for many participants; indeed, several expressed surprise that this feature was not already offered. This was especially appreciated by participants who had to seek additional help with compiling the necessary information requested.

The counter argument presented by a few was that the application is not overly lengthy, or they were highly motivated to obtain their BN/program account number at the time of applying, and therefore a 'save' button would be of limited value.

## Idea H - Chatbot

The usefulness of a chatbot feature was debated by participants. On one hand, some felt that chatbots offered an instant and more convenient way to have questions answered, particularly when considering wait times to connect to an agent over the telephone. Others meanwhile were skeptical of the ability of chatbots to generate useful answers if operated by AI or another type of technology. Their concern was that the chatbot would simply regurgitate generic information already provided on the website versus offering advice that is specific to the issue experienced. Considering the pros/cons of chatbots, several participants concluded that a hybrid model would be useful where the option to connect to a “real human” via the chat feature was available in the event of an issue remaining unresolved after consulting with an automated chatbot.

*“While we may want, and wish for something wonderful, at the end of the day, it's going to be a limited number of options and answers that the chatbot has. Of course, it'll learn on the job. But the fact still remains that all the answers [from a chatbot] will end up only frustrating me. So, I'd rather go directly to a live agent rather than go through a chatbot.”*

### 2.5.1 Ranking of improvement ideas

Participants were asked to rank the improvement ideas presented. The top three priorities that emerged across the groups were video tutorials along with features that allow for saving progress on an application and ability to track progress. Participants’ reasons for their rankings reflected much of the points discussed above.

Video tutorials were prioritized as they were seen as a useful way to obtain information by a wide range of audiences; those who had used videos as part of their application process reiterated the usefulness of these. The less positive associations with the Canada.ca webpages generally also partly underpinned emphasis placed on video tutorials. Participants saw an opportunity to enhance the user-friendliness of the information provided on the Canada.ca webpages by including instructional videos.

In discussing their reasons for prioritizing features that would allow for saving and tracking progress, it was evident that these features appeared to offer a more tangible benefit in participants’ situations over the other ones presented. Almost all had completed the process on their own therefore they placed less value on adding a representative. As already noted, these features came across as ‘table stakes’ items thus driving preferences.

### 3. Detailed Findings for Tax Intermediaries

This section presents the findings from the focus groups with tax intermediaries, along with similarities and differences to the findings reported above on business participants. When the term ‘participant’ appears on its own it refers solely to tax intermediaries and the terms ‘tax intermediary participants’ and ‘business participants’ are used when comparing and contrasting the findings between the two audiences.

#### 3.1 Unprompted Top-of-Mind Experiences

Most participants generally reported ease with the BN and program account registration process, as shown in Table 6 (below). The simplicity of the information required, along with familiarity with the process having registered for these accounts on a regular basis, appeared to drive the positive experiences of the process of registering for a BN and program accounts on behalf of their clients. The findings therefore suggest that ease is a function of past experience and habits built over time and registration becoming part of regular practice.

There were several participants who provided less positive feedback and described the process as “inconsistent”, “sometimes tedious” or “challenging”. The main pain points encountered related to the inability to validate their clients’ SIN, name or postal codes. Some participants reported issues with long wait times reaching CRA representatives over the telephone, and difficulties with inexperienced CRA staff added to their difficulties with account registration and other enquiries. A minority of participants reported issues with slow loading times and difficulties with navigating the process of registering online with their less digitally savvy clients. However, they found the registration easy once they overcame initial hurdles.

**Table 6. Tax intermediaries' participants perceptions of the CRA registration process**

Rating the ease of the business number or business number program accounts				
	Very Easy	Somewhat Easy	Somewhat Difficult	Very Difficult
<b>Total</b>	9	19	13	0

*Note: Base size=41. Not all respondents provided an answer to this question as it was optional to complete.*

#### 3.2 Reasons for Tax Intermediary Involvement in the Registration Process

Participants corroborated some of the findings reported above on how businesses find out about registering for BN or program accounts and why businesses turn to tax intermediaries for support.

Participants noted that often they are the ones that inform their clients of the need to open a program account as part of supporting them with their filings or setting up their businesses. Some business clients of participants were unaware that setting up a GST/HST number is their responsibility, sometimes confusing them with the corporate number provided by their lawyers. Participants thus provided an important educational role to businesses.

Participants explained that their business clients leaned on them for help because of wariness with answering incorrectly and facing penalties from the CRA. Businesses felt comforted by the reassurances that comes with a tax intermediaries' professional advice and handling of registrations.

The types of business clients that turned to participants for support with registration included: those who simply did not want to spend the time, or had the time, to deal with the process; those who were less confident with digital processes and/or navigating CRA terminology and processes; and those who had experienced an issue regarding program accounts and required further assistance (e.g., technology issues, language barriers or SIN validation).

*“So, [clients] don't know the basics of CRA and sometimes, in my case, I have seen people that are not that much of an IT person. They don't like going online and stuff like that. Sometimes they just want to get it done properly, especially if it's a new and small businesses, they want to do things correctly initially instead of screwing stuff up and you know. That's why they like using a professional. They want to get it done properly.”*

### **3.3 Registration pages on the Canada.ca website**

Almost all participants reported very limited experience accessing the Canada.ca BN and program account webpages. This was a result of high levels of familiarity with the process of registration among participants as they regularly registered their clients for a BN and program accounts. Many had developed their own questionnaires to collect information required by the process which they asked their clients to fill out as part of the onboarding process. The webpages were therefore of limited use to participants, but a few acknowledged that the webpages would be of value to their clients as a starting point.

Still, participants were asked to review the webpages and offer their feedback. Participants tended to start off with a pessimistic assessment of the webpage which at times appeared a result of general pre-existing negative impressions of Canada.ca. When pressed for specific feedback, a few were pleasantly surprised by the webpage and felt that it represented an improvement to past versions of the webpage. Others meanwhile highlighted similar improvement opportunities as those identified by business participants. They saw opportunities to enhance the readability and clarity of information by reducing the amount of content on the page. They felt that key information – such as ‘Register Using BRO’ button and the video providing additional information – repositioned higher up the webpage. They felt that the webpage would benefit from linking to pages that provide more details on each program account (e.g., what the account is for and why a business should register for one) and a section dedicated to tips and tricks for registering.

### **3.4 Registration channels**

#### **3.4.1 Channels Used**

The table below shows the method used for registering by participants.

**Table 7. Tax intermediaries' participants registration process channels**

Method used for the registration process				
Method	Mail	Phone	Online	Another way
Total	3	9	39	3

Note: Base size=41. Not all respondents provided an answer to this question as it was optional to complete.

### Online

As with business participants, online was the primary method used for the registration process by most tax intermediary participants due to ease of access. Participants appreciated that they did not have to wait to speak to an agent and the convenience of doing the task at a time that suits them best. They also felt that inputting details online mitigated errors.

Many participants used the Represent a Client Portal (RAC) to access BRO. They were logged on to the RAC portal for most of the working day thus it was natural for them to turn to RAC as their first port of call when starting the BN and program account registration process. They found the portal convenient. A challenge participants faced with the RAC portal was when clients forgot their business numbers. This required participants to contact a CRA representative leading to potentially long wait times.

*“So, the online process is easy because it's intuitive, and I find it very useful. We can do it whenever we are available. We don't need to be doing it in office time.”*

*“I almost find it easier. I'm already logged in most of the time for the day. It feels more secure to me to use the RAC portal.”*

While participants tended to use RAC, a few preferred accessing BRO via Canada.ca and this tended to be the case for those who did not use RAC as frequently or when dealing with new clients.

*“I just find it's easier. I have the Canada.ca site bookmarked, so I have it as a tab on my computer. I usually have the client right in front of me, and we just fill it out on the Canada.ca site while they're present.”*

### Telephone

The telephone was reserved for the more atypical cases where it was not possible to register online due to errors or more complex circumstances (e.g. backdating business numbers). It was necessary for participants to speak to CRA representatives in order to address the anomalies in these cases. Participants reported wait times of up to 2-3 hours which hindered their ability to effectively support their clients in a timely manner. A few reported instances of having inexperienced CRA representatives who were not able to effectively process their client's registrations which created frustration. A small number of participants were actively drawn to telephone in order to avoid issues with occasional error messages that appear on the online system which they found cumbersome.

*“I like the phone because I like talking to someone, to be quite honest. I like to be “are you sure?”, and put them liable and not me... I don't know exactly why, but in every company, there's just little anomalies. It is not a straight line to register... So, when we can talk to a person who knows what they're doing and knows that there may be some anomalies with different kinds of corporations that we're trying to register and some different nuances, they can get it.”*

*“For newcomers, if their SIN starts with nine, they must mail it. Other times they must mail if they cannot identify with CRA. For instance, we are entering the data, and it's not accepting. So, then you must mail it. There is no other way because CRA will not talk to you if you cannot.”*

*“The error is some vague worded explanation and maybe an error code. If we're lucky, we can look up and find out what the error code means if CRA provides that information, which is not always the case. It's a problem. It's stressful because you get an error message. First, can you decipher the error message, or do you now have to call CRA? Now as everybody has mentioned, getting someone on the phone who's competent is a challenge.”*

## **Mail**

There was only one instance of a participant who preferred filling out paper applications and faxing them to the CRA. Inertia was very much at play in the case: the participant had grown accustomed to this method, did not experience any issues, and thus saw no value in switching over to other methods. Most participants avoided mail due to the perceived risk of losing documents.

### **3.4.2 Business Registration Online (BRO)**

#### **Validation of Identity**

Participants were generally of the view that their client's SIN and personal details should be entered for validation as the BN and program account were being created on their behalf. There was hesitation to enter their own details as they did not wish to have their personal details tied to their client's BN or program accounts. Several participants remarked that they typically accessed BRO while their clients are present, implying that it made sense for their client's SIN and personal details to be entered. Yet, some participants felt that the screen was ambiguous as to whether it is the tax intermediary's or the client's SIN that should be entered and felt that more clarity should be provided. A few also shared security concerns about entering their SIN online and took extra precaution that they were on a valid CRA website.

As noted already, some had faced challenges with not being able to validate their clients' personal information. This included SIN, postal codes for clients in more rural parts in the north and names for Indigenous clients due to naming protocols and colonial practices. The challenge faced was that the records provided by their clients did not match with CRA files.

*“I'm trying four different names in there for the same person because they've been given names historically or by different reasons or needs. I believe that maybe my challenges are unique to the North just like I'm dealing with postal code realignments.”*

*“There can be issues with postal codes because sometime clients just give an address. They don't give you postal code and then you check-in Google Maps, and you find one postal code. But it appears that if you check with Canada Post, you find a different postal code.”*

### **Registration Summary Page**

Participants found the ‘Final CRA registration summary for this business’ page comprehensive, especially since the example shown displayed all the numbers generated. They saw the value of the page from a record-keeping standpoint for both their clients as well as for their own files. Participants who used BRO mentioned that they save this information in their client folders in PDF format.

Tax intermediary participants also acknowledged, and in line with the feedback from business participants, that although the page explicitly indicates the need to print and retain the information for record keeping, this may be missed. To overcome this issue, participants suggested emboldening the statement that the information will not be mailed and to print for personal records to make it both noticeable to clients and themselves. Participants were acutely aware of the time-consuming task of contacting the CRA if their clients had not taken note of this information. They therefore stressed the importance of enhancing the visibility of the instruction or providing business users with an email or mail confirmation of the BN and program account numbers generated.

### **3.5 Ease of Finding Information Requested**

Participants reported very little issues with obtaining the necessary information from their clients to complete the registration process. As noted above, they asked their clients to provide this information from the outset. Their clients were cooperative, providing the required details once they understood the process and established a relationship with the tax intermediary. In other words, tax intermediaries did not have issues with collecting the following information required:

- First and Last Names of business owners/directors
- SIN of owners/directors
- Contact information of owners/directors – phone
- Mailing and physical address of the business
- Legal name of the Business
- Operating name of the Business
- Business activity.

A small number of participants encountered issues with clients with poor record-keeping practices or those less familiar with technology such as older clients. These clients may not have their information readily available or there’s hesitation with information being uploaded online.

*“Some people are hesitant, especially with the, you know, older generation. They don't want to put it online. They don't even want to look at the RAC portal.”*

### **3.6 Feedback Related to Obtaining Client Authorization**

Obtaining client authorization was a pain point raised by some tax intermediaries in the discussions in part due to the preference of many to use RAC. It is worth noting that authorization is not currently part of registering for a business



number, suggesting that there is some confusion about the process or participants were commenting on other aspects of CRA processes despite being asked to focus on BN and program account registration.

Many felt that the current system of obtaining authorization was considerably more cumbersome as it requires clients to set up a digital account and some of whom were unable to do so due to their tax returns not being up to date. This resulted in delays and participants having to spend time to troubleshoot with clients on obtaining authorization. There were repeated calls for reverting back to the previous system where participants could ask their clients to simply fill out a 'Use of Representative' form that can be faxed to the CRA or saved for auditing purposes.

### **3.7 Improvement ideas**

Tax intermediary participants were provided with the identical eight enhancement proposals as those given to business owners, with the objective of assessing their feedback on these suggestions. They were also asked to prioritize which enhancements they believe the CRA should focus on.

**Table 8. Tax Intermediary Participants' Votes on the Improvement Ideas Presented for Discussion**

IDEA	Thumbs Up Count*	Thumbs Down Count*
Idea A: The CRA is considering having registrations for CRA program accounts available only within CRA secure portals (MyBA, MyA, RAC). In order to register, a username and password would be required for a CRA program (e.g. GST/HST program account).	30	11
Idea B: CRA is considering integrating the addition of a representative during the online registration process.	35	2
Idea C: CRA is considering integrating the addition of adding direct deposit information during the online registration process.	32	8
Idea D: After you have registered and need to add a second program account, users would have the ability to add additional program accounts directly within a secure portal after you have logged in. This would be a new service within MyBA and RAC. Example: you currently have a GST/HST account but need to add a payroll account.	31	0
Idea E: Video demonstrations about registering for a business are available during the registration process.	32	7
Idea F: Ability to track the progress of your registration within the CRA portals (e.g. if you sent your application by mail, you could see when it was received, etc.).	41	0
Idea G: Ability to “save a registration” option. This would allow you to exit the registration application and return to it later without having to restart the whole process again.	38	2
Idea H: Use a chatbot to ask questions about registration during the online application process	25	16

*\*Note: Not all respondents submitted ratings for each idea as this was an optional task to complete, thus the total counts for Ideas A to H may not reflect the overall total sample of tax intermediaries included in this research.*

Tax intermediary participants were also generally receptive to all the improvement ideas presented (see Table 8). The greatest positive reaction was to the ability to track the progress of your registration within the CRA portals (Idea F), followed by the ability to save registration (Idea G), and the integration of a representative during the online registration process (Idea B). On the other hand, relative to the rest of the ideas presented tax intermediaries voted ‘thumbs down’ for the ‘addition of a chatbot feature’ (Idea H) and for ‘having registrations for CRA programs under a secure portal’ (Idea A).

The only directional difference in the top ratings of ‘thumbs up’ and ‘thumbs down’ of tax intermediary participants compared to the equivalent findings from business participants was with adding a representative (Idea B). The former gave Idea B a slightly higher rating while the latter prioritized a feature for including additional program accounts (Idea D). This difference reflected the fact that tax intermediary participants found the authorization process a significant pain point whereas business participants had little experience of this process. Similar to the findings with business participants, tax intermediaries were positive to the ideas yet did not view them as critical.

### **Idea A - Moving BN/program account registration into secure portals**

Participants generally welcomed the idea of having registrations for CRA program accounts available within CRA secure portals, appreciating the heightened security and streamlined management of accounts in a singular location. The consolidation of information was seen to bolster confidence in CRA’s security measures. They advocated for minimal authentication steps to expedite the registration process.

At the same time, participants were more likely to raise concerns with this idea compared to other ideas. For the handful of participants who preferred using BRO via Canada.ca, they were resistant to changing a process that already works for them. Most concerns, however, raised related to barriers this may pose to their clients, particularly those who are less technologically savvy and/or distrustful of entering personal details online and envisioned issues with forgotten log-in details and time-consuming interactions with CRA representatives.

*“I can see it being easier in terms of doing the applications to fill in to get those numbers in the process. You're already logged in to a portal that's already secured with the username and password.”*

### **Idea B – Integrate authorizing a representative during online BN registration**

The concept of integrating a representative during online registration was met with broad approval, recognized for its potential to lessen the workload for clients and tax intermediaries, and for offering early support in the registration process. The consensus across groups was that engaging a tax intermediary from the start could streamline the process and help avoid future complications. Some participants suggested clients could complete a form on the RAC portal that would be received and approved by CRA immediately. Some participants raised questions about how the process would be if clients were to change their representatives in the future. Despite a few concerns, the idea was seen as a valuable addition, for its potential to boost efficiency and client support.

### **Idea C - Integrate adding Direct deposit info during online BN registration**

Participants were open to incorporating direct deposit as part of the registration process which is in line with transition to electronic payments and can potentially streamline payments further down the line. The more this option was discussed, participants highlighted potential concerns such as overwhelming clients with too many information requests at the outset, clients who are transitioning banks/do not have a bank account setup, and clients may not feel comfortable disclosing their financial information online. Thus, like some business participants, some tax intermediaries stressed that direct deposit should be optional and not mandatory.

## **Idea D - Adding additional program accounts within secure portals**

Participants were receptive to the proposed idea of adding additional program accounts directly within a secure portal after logging in. Key benefits highlighted were its convenience and user-friendly improvements that reduced the number of clicks and the ability to add multiple accounts simultaneously. Several participants also suggested incorporating existing information across accounts to avoid duplication during the registration process. A few saw this feature as a means to empower their clients to have more autonomy and handle more tasks; which in turn reduces participants' workloads and helps manage relationships with cost-sensitive clients. A few participants did not see the value of the feature due to the perception that a similar feature already exists within RAC portal.

## **Idea E - Video tutorials**

Participants felt that the video demonstrations should be catered primarily to businesses, believing the videos could educate clients about the registration process and reduce the workload for them, again, in cases of cost-sensitive clients. The accessibility benefits were also embraced by several participants, for the potential to aid clients who have vision or reading difficulties, as well as clients with language barriers. It was suggested to include closed captions and speaking at a slower pace to increase accessibility.

Participants saw limited value of video demonstrations for tax intermediaries. While some claimed it would serve as a useful training tool for new staff and a reference for themselves, others were already comfortable with the perceived straightforward registration process.

## **Idea F - Progress Tracker**

Participants unanimously endorsed the concept of enabling the ability to track the progress of registrations within CRA portals, though this often stemmed from considering other aspects of program and CRA-related activities. A tracking feature would help them to stay abreast of the status of clients' applications and enable them to effectively manage expectations and field enquiries of their clients. This would also diminish the need to contact the CRA for updates. They saw the greatest value in relation to registrations that require submission of documents by mail and would like to see confirmation that documents were received.

*"Having the ability to track applications would be wonderful, because then I could just, you know, when [clients] call me fifty million times a day, I can just be like, log in to the portal. It's on its way. It's arrived."*

## **Idea G - Save a registration in progress**

Participants generally welcomed the feature of saving progress of their registration. They sometimes find that they need to pause applications if they are interrupted or if they come across incomplete or inaccurate information provided by their clients. Having to start the process from the beginning was highlighted as frustrating. That said, a few participants pointed out that in most cases their clients typically provide all the necessary information upfront, minimizing the likelihood of interruptions.

*"I think this is very important for if you are working on something and maybe you need supporting document to complete what you are working on, and you have to go back to the client to ask for it. But*

*then you can't save what you've done, so you'd have to come back and start all over again or maybe you're having a brain fog, and you want to step away and come back to it."*

## **Idea H - Chatbot**

Tax intermediary participants debated the pros and cons of chatbots along similar lines to the discussions among business participants. While some recognized the convenience a chatbot could offer, especially outside of business hours or when there was no available CRA representative, concerns were raised about its effectiveness. The main critique centered on the AI chatbot's perceived limitations to address complex questions. Participants cited instances where the chatbot failed to provide the desired answers and redirected them to other communication channels, which seem counterproductive to users seeking immediate assistance. Again, it was suggested that a chatbot could be enhanced if it was backed by real-time support from a live agent. This hybrid approach was seen to cut down on phone wait times and provide more accurate responses. A few participants remained skeptical, questioning the expertise behind the chatbot and showing preference with speaking directly with senior authority over the phone.

*"I am a yes if it is specialized enough to help with more complicated questions. If it's really, not like giving a site or response that I've probably already searched for."*

### **3.7.1 Ranking of Improvement Ideas**

Asked to rank the improvement ideas, tax intermediaries also prioritized including instructional videos though for the benefit of their cost-conscious clients as opposed to themselves. They felt that by providing clearer instructions on how to apply via a video, this would allow their clients to self-serve on this task instead of having to pay tax intermediaries to complete the process.

They went on to prioritize the integration of adding a representative during the online registration process or by offering another simple way to achieve this that does not require clients to create a CRA account. The pain points many described of obtaining client authorization was the main reason for this.

Adding a second program account emerged as the final top priority among tax intermediaries. Participants were drawn to this option as they believed that it would reduce the administrative burden on them.

## 4. Recommendations

### Businesses

Participants were also given space to ideate on enhancements to the process by reflecting on what other organizations do well that the CRA could learn from.

Suggestions that were made by business participants included:

- A callback feature or booking an in-person (e.g., at Service Canada locations) or virtual appointment with an agent to go through the process of registering or the more technical fields requested for GST/HST, which would minimise time spent waiting on hold to speak to an agent.
- Providing more descriptions on the less straightforward information required to register for a program account (e.g., for GST/HST program account the difference between domestic sales vs. worldwide sales).
- Fields that can be automatically populated based on information the CRA has on file and validation checks to confirm that all the fields are filled out correctly.
- Communication that assures businesses that the online process is easy and saves time in order to encourage more self-serving via online channels.
- A single log-in to access various personal and business CRA-related activities.

The top recommendation that emerged across the groups was improving the BN and program account webpage on Canada.ca in terms of simplifying it, making it easier to identify information that is relevant to individual needs and integrating video tutorials on how to apply.

While participants were open to many of the ideas for improvements suggested, a few stressed the importance of keeping the process as simple as possible, which they felt was the case currently.

*“My only concern with adding all these features is that they would be useful and interesting if they were optional. But if they become mandatory that you must do this and you must do that, that's not a space I'd want to be in.”*

### Tax Intermediaries

Tax intermediaries tended to reiterate suggestions on improving the readability of Canada.ca pages (see section 3.3) and the authorization process (see section 3.5).

The top priority that emerged across the groups was to simplify the BN and program account webpages on Canada.ca along with the inclusion of videos so that clients who are more cost-conscious can self-serve.

Tax intermediaries emphasized the importance of avoiding many features that could exhaust the user in the registration process. They highlighted the need to strike a balance between offering useful features and ensuring a process that is quick for themselves and clients. Moreover, given that for many the process of registering was easy and simple, they felt that time and investment should be dedicated to improving other aspects of the program accounts or CRA-related activities (e.g., obtaining client authorization).

# Appendix A. Qualitative Discussion Guide

## A.1 Businesses

### INTRODUCTION

10 MINUTES

- Introduce moderator and Ipsos and welcome participants to the focus group.
  - As we indicated during the recruiting process, we are conducting focus group discussions on behalf of the CRA. For this evening's discussion, we are interested in your experiences of registering for a business number (BN) and BN Program Account.
  - The discussion will last approximately 2 hours. Feel free to excuse yourself and come back during the session if necessary.
- Describe how a discussion group functions:
  - My role as a moderator is to guide the discussion and encourage everyone to participate. Another function of the moderator is to ensure that the discussion stays on topic.
  - Your role is to share your experiences and reactions. We are looking for minority as well as majority opinion in a focus group, so don't hold back if you have a comment even if you feel your opinion may be different from others in the group. There may or may not be others who share your point of view. Everyone's opinions are important and should be respected.
  - I would also like to stress that there are no right or wrong answers. This is not a test of your knowledge. If you have experienced issues, we want to know about them and more importantly ideas you may have on how these could be addressed in future.
  - Please note that the moderator is not an employee of the CRA, I am not an expert in taxation and may not be able to answer some of your questions.
- Explanations re:
  - Recording – The session is being video/audio-taped for analysis purposes in case we need to double-check the proceedings against our notes. These videotapes remain in our possession and will not be released to anyone without written consent from all participants.
  - Confidentiality – Please note that anything you say during these groups will be held in the strictest confidence. We do not attribute comments to specific people. Our report summarizes the findings from the groups but does not mention anyone by name. The report can be accessed through the Library and Archives Canada website.
  - Client viewing – Observers are watching the sessions live because they are really interested in your opinions.

- ASK PARTICIPANTS TO INTRODUCE THEMSELVES USING FIRST NAMES ONLY
  - type and location of business, role within business

## 1. WARM-UP

10 MINUTES

We invited you to today's discussion because you recently registered for a business number/s or a business number program account/s such as GST and HST.

- TYPED RESPONSE: What did you register for and what's one word that best summarizes your experiences?
- POLLING QUESTION: Overall, how easy or difficult was the process? ANSWERS: Very easy, Somewhat easy, Somewhat difficult, Very difficult
  - What made it easy/difficult?
- Let's go back in time to the very start of your journey of applying for a business number/business number program account. How did you become aware that you had to do this?
- Where did you go first to start the process? Why there?

## 2. REGISTRATION PAGES ON THE CANADA.CA WEBSITE

10 MINUTES

- IF NOT MENTIONED SPONTANEOUSLY ABOVE: Did you use Canada.ca business number pages to find information about registering your business?
  - IF NO: Why is that? SHARE LINK TO PAGE AND ASK PARTICIPANTS TO REVIEW IN ORDER TO CONTRIBUTE TO DISCUSSION: [How to register for a business number or Canada Revenue Agency program accounts - Canada.ca](#)
  - IF YES:
    - Do you remember why you visited the website and were you able to find what you were looking for?
    - How easy or difficult was it to find information on how to register for a business number? What made it easy/difficult?
    - Did the website provide you with clear information on the process? What makes you say that? Any information missing?
- Do you have any suggestions for improving the Business Number pages on the Canada.ca website? ENCOURAGE PARTICIPANTS TO REFER TO THE SITE AS NEEDED TO STIMULATE IDEAS

## 3. REGISTRATION PROCESS CHANNELS

20 MINUTES



- At what point did you decide to start the registration process? How confident did you feel at that point in time? What gave you confidence?
- POLLING QUESTION: Which method did you use to register? Select all the ones that you used. ANSWER OPTIONS: Mail, Phone, Online, Another way
- Help me understand why you chose the method that you did. FOLLOW-UP PROBES TO BE USED WHERE RELEVANT:
  - Why did you opt for X instead of online? What might persuade you to complete the process online? What can the CRA do, if anything, to encourage you to use the online method?
  - Why did you use more than one method? Can you describe to me the specific issues that you encountered which resulted in you switching to another method?
  - LISTEN OUT AND PROBE FOR DETAILS RELATED TO SWITCHING FROM ONLINE TO OTHER METHODS BECAUSE OF ...Kicked out of session for unknown reason ... Error messages ...Language and terminology, e.g. who/what is an owner.

I'd like to spend some time talking about the online way of registering using Business Registration Online. I am of course interested in the experiences of those of you who used/use this method but also reactions to how the process is set up for those of you who have not used it.

Starting with those of you who have used it...

- What worked/works well?
- What are some of the pain points or problems that you encountered/encounter?
- What happened when you encountered problems? How were these resolved, or did they remain unresolved?

PROBES BELOW WILL BE TAILORED BASED ON WHETHER THE GROUP HAS PRIOR EXPERIENCE WITH BRO. THOSE WHO DO NOT WILL STILL BE ASKED FOR THEIR REACTIONS TO THE EXISTING SYSTEM.

Before beginning the online registration process, the identity of the person using the application needs to be validated by providing their SIN, last name, date of birth and postal code. SHARE SCREENSHOTS FOR BBU



Canada Revenue Agency

## Validate your identity—social insurance number

\* Social insurance number (required)

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

Next

Exit



Canada Revenue Agency

## Validate your identity—continued

Social insurance number (SIN) entered: 123 456 789.

If this is not your SIN, [return to the previous page](#).

\* Last name (required)

\* Date of birth (required)

01 | January |

\* Postal code or ZIP code (required) ⓘ

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

[Terms and conditions of use](#)

I am confirming that I have reviewed and agreed to be bound by the terms and conditions for this service.

Next

Exit

- How easy or difficult is this first step for you? LISTEN OUT FOR ANY UNAIDED MENTIONS RE SIN AND PROBE TO UNDERSTAND ANY CHALLENGES ENCOUNTERED IN LOCATING THIS INFORMATION OR COMFORT IN PROVIDING.
- Would you do this, or would you be put off? Help me understand why that is.

At the end of the BRO process, the following screen appears.



## Final CRA registration summary for this business

The information on this page will not be mailed by the CRA. To have a copy for your own records you will need to print the page.

This is the final list of CRA transactions completed in this session.

**BN9 created**

12345 6789

**Payroll Deductions account (RP) created**

12345 6789 RP0001

**GST/HST account (RT) created**

12345 6789 RT0001

**Import/Export account (RM) created**

12345 6789 RM0001

**Charities account (RR) created**

12345 6789 RR0001

**Luxury Tax account (LT) created**

12345 6789 LT0001

Previous

Print

Finished

Start registration for another business

Transfer to provincial site

- What would you do next if this screen appears?
- Was it clear that the business number was provided to you at the end of the registration process, and you had to write it down for your records?
  - What makes it clear or not clear?
  - FOR THOSE WITH EXPERIENCES + UNCLEAR: What happened after the registration? If you didn't write down your business number at the end of the registration process, how did you later locate your BN?
- What changes would you advise the CRA to make to this screen or elsewhere that would make it clearer that you had to copy your BN prior to exiting the session?
- In an ideal world how would you like to be provided with a copy of the BN after completing all the necessary online steps?

## 4. DATA

10 MINUTES

We've spent a fair amount of time talking about the way that you can register. Now, I'd like to turn to the type of information or data that is requested from you as part of the process.

- Was there any information that you recall being asked to provide that you had trouble with locating? Why is that?
- Was there any information that you recall being asked to provide that you felt uncomfortable with having to provide? Why is that?

- How long did it take to gather and complete all the information? Did you do all in one go or did you have to return to it multiple times?
- I'm going to go through the list of different information that is required of you that we haven't covered. For each, tell me how easy or difficult it is for you to provide it and whether you have any concerns with providing this information.
  - First and Last Names of business owners/directors
  - SIN of owners/directors
  - Contact information of owners/directors – phone
  - Mailing and physical address of the business
  - Legal name of the Business
  - Operating name of the Business
  - Business activity

## 5. IMPROVEMENT IDEAS

45 MINUTES

For the final part of today's session, I want to circle back to future improvements that could be made to the process of registering for a BN or a BN program account.

- Earlier you shared some great ideas with me. In light of the discussion, we've had since, does anyone have any further suggestions on how the process could be improved so that it is easier for businesses?
- In an ideal world, what would the registration process look like? PROBE SPECIFICALLY FOR THE ONLINE PROCESS IF NOT MENTIONED ORGANICALLY
- Are there additional features that could be integrated in the process? Why would these be helpful for you?
- Anything that works really well right now that should be kept as is?

I am going to present some ideas that the CRA has come up with to get your reactions to it. EACH SUGGESTION WILL BE PRESENTED ONE AT A TIME.

A	The CRA is considering having registrations for CRA program accounts available only within CRA secure portals (MyBA, MyA, RAC). In order to register, a username and password would be required for a CRA program (e.g. GST/HST program account).
B	CRA is considering integrating the addition of a representative during the online registration process.
C	CRA is considering integrating the addition of adding direct deposit information during the online registration process.
D	After you have registered and need to add a second program account, users would have the ability to add additional program accounts directly within a secure portal

	after you have logged in. This would be a new service within MyBA and RAC. Example: you currently have a GST/HST account but need to add a payroll account.
E	Video demonstrations about registering for a business are available during the registration process.
F	Ability to track the progress of your registration within the CRA portals (e.g. if you sent your application by mail, you could see when it was received, etc.).
G	Ability to “save a registration” option. This would allow you to exit the registration application and return to it later without having to restart the whole process again.
H	Use a chatbot to ask questions about registration during the online application process

PROBES TO BE REPEATED FOR ALL IMPROVEMENT LISTED ABOVE

- POLLING: I’m looking for your initial gut reactions. How would you rate this idea?  
OPTIONS: Thumb Up, Thumbs Down
- Help me understand your reactions.
- Those of you who liked it, why is that?
- And for those of you who didn’t like it, how come?
- How would it make the process easier or not for businesses like yourself? What makes you say that?
- Would it encourage you to use BRO more or not really? Why is that?

ASK ALL AFTER ALL IDEAS ARE COVERED:

- For those who prefer to use offline methods, what options should be offered to them?
- Do you have any other ‘out of the box’ ideas to share with me?

**6. WRAP-UP**

**10 MINUTES**

- Of all the improvements we discussed, which are your top 1 or 2 that you would advise the CRA to focus on first?
- Is there anything else that you wished to share with me about your experiences of registering that I did not give you the opportunity to do so?

THANK PARTICIPANTS AND END SESSION

## A.2 Tax Intermediaries

### INTRODUCTION

10 MINUTES

- Introduce moderator and Ipsos and welcome participants to the focus group.
  - As we indicated during the recruiting process, we are conducting focus group discussions on behalf of the CRA. For this evening's discussion, we are interested in your experiences of registering for a business number (BN) and BN Program Account.
  - The discussion will last approximately 2 hours. Feel free to excuse yourself and come back during the session if necessary.
- Describe how a discussion group functions:
  - My role as a moderator is to guide the discussion and encourage everyone to participate. Another function of the moderator is to ensure that the discussion stays on topic.
  - To help me manage the discussion, stay on mute when you are not speaking. Don't interrupt others. But once they are done, feel free to chime in and expand.
  - Your role is to share your experiences and reactions. We are looking for minority as well as majority opinion in a focus group, so don't hold back if you have a comment even if you feel your opinion may be different from others in the group. There may or may not be others who share your point of view. Everyone's opinions are important and should be respected.
  - I would also like to stress that there are no right or wrong answers. This is not a test of your knowledge. If you have experienced issues, we want to know about them and more importantly ideas you may have on how these could be addressed in future.
  - Please note that the moderator is not an employee of the CRA, I am not an expert in taxation and may not be able to answer some of your questions.
- Explanations:
  - Recording – The session is being video/audio-taped for analysis purposes in case we need to double-check the proceedings against our notes. These videotapes remain in our possession and will not be released to anyone without written consent from all participants.
  - Confidentiality – Please note that anything you say during these groups will be held in the strictest confidence. We do not attribute comments to specific people. Our report summarizes the findings from the groups but does not mention anyone by name. The report can be accessed through the Library and Archives Canada website.
  - Client viewing – Observers are watching the sessions live because they are really interested in your opinions.

- ASK PARTICIPANTS TO INTRODUCE THEMSELVES USING FIRST NAMES ONLY AND:
  - Type of professional, location, high level of overview of clientele and services offered.

## 1. WARM-UP

10 MINUTES

We invited you to today's discussion because you often register for business numbers or business number program accounts such as GST and HST/ on behalf of businesses.

- TYPED RESPONSE: What do you typically register for and what's one word that best summarizes your experiences?
- POLLING QUESTION: Overall, how easy or difficult is the process? ANSWERS: Very easy, Somewhat easy, Somewhat difficult, Very difficult
  - What makes it easy/difficult?
- Typically, why do businesses turn to you for services related to registration of business numbers or business number program accounts?
- Are they already aware that they have to do this or is it something that you inform them of?
- Where do you typically go to start the process? Why there?

## 2. REGISTRATION PAGES ON THE CANADA.CA WEBSITE

10 MINUTES

- How often do you use Canada.ca business number pages to find information about registering for business numbers?
  - IF NOT OFTEN: Why is that? Do you go elsewhere instead? SHARE LINK TO PAGE AND ASK PARTICIPANTS TO REVIEW IN ORDER TO CONTRIBUTE TO DISCUSSION: [How to register for a business number or Canada Revenue Agency program accounts - Canada.ca](#)
  - IF OFTEN:
    - What type of information do you typically consult on the site?
    - How easy or difficult is it generally to find information on how to register for a business number? What makes it easy/difficult?
    - Does the website provide you with clear information on the process? What makes you say that? Any information missing?
- Do you have any suggestions for improving the Business Number pages on the Canada.ca website? ENCOURAGE PARTICIPANTS TO REFER TO THE SITE AS NEEDED TO STIMULATE IDEAS

### 3. REGISTRATION PROCESS CHANNELS

20 MINUTES

- POLLING QUESTION: Which method do you typically use to register? Select all the ones that you used. ANSWER OPTIONS: Mail, Phone, Online, Another way
- Help me understand why you typically choose that method. FOLLOW-UP PROBES TO BE USED WHERE RELEVANT:
  - Why do you opt for X instead of online? What might persuade you to complete the process online? What can the CRA do, if anything, to encourage you to use the online method?
  - Why do you use more than one method? Can you describe to me the specific issues that you encountered which resulted in you switching to another method?
  - LISTEN OUT AND PROBE FOR MENTIONS RELATED TO SWITCHING FROM ONLINE TO OTHER METHODS BECAUSE OF ...Kicked out of session for unknown reason ... Error messages ...Language and terminology, e.g. who/what is an owner.

I'd like to spend some time talking about the online way of registering using BRO. I am of course interested in the experiences of those of you who used/use this method but also reactions to how the process is set up for those of you who have not used it.

Starting with those of you who have used it...

- What works well?
- What are some of the pain points or problems that you encounter?
- What happened when you encountered problems? How were these resolved, or did they remain unresolved?

PROBES BELOW WILL BE TAILORED BASED ON WHETHER THE GROUP HAS PRIOR EXPERIENCE WITH BRO. THOSE WHO DO NOT WILL STILL BE ASKED FOR THEIR REACTIONS TO THE EXISTING SYSTEM.

- POLLING QUESTION: Do you typically access Business Registration Online through the Canada.ca website or the Represent a Client Portal? ANSWERS: Through Canada.ca, Through Represent a Client Portal.
- FOR THOSE WHO USE RAC PROBE: How many of you requested to become an authorized representative on the BN you just created? Did you encounter any problems?

Before beginning the online registration process, the identity of the person using the application needs to be validated.



If you accessed the online registration application via RAC, your identity would need to be confirmed by providing your contact details.

Government of Canada / Gouvernement du Canada

Logout

Business Registration Online

Confirm user identity

## Confirm user identity

Welcome to Business Registration Online (BRO).

Last name : DOE

CRA may contact you about the registration of this business.

### Phone information

\* Location (required)

\* Device type (required)

\* Area code (required)

\* Telephone number (required)  
  
Extension number

To navigate from screen to screen within this application, use the "Next," "Previous," and other command buttons at the bottom of the screen.

Do not use the browser navigation buttons or the refresh and backspace buttons as this will not let you change any information on previous pages.

Next

- What typically happens before you start the process on behalf of your clients?
- Do you encounter any issues?

If you are using the Canada.ca webpages to access the online registration application, you will need to provide your SIN, last name, date of birth and postal code before proceeding with the registration. (The following identity validation screens are observed.)



## Validate your identity—social insurance number

\* Social insurance number (required)

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

Next

Exit



## Validate your identity—continued

Social insurance number (SIN) entered: 123 456 789.

If this is not your SIN, [return to the previous page](#).

\* Last name (required)

\* Date of birth (required)

01 | January |

\* Postal code or ZIP code (required) ⓘ

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

[Terms and conditions of use](#)

I am confirming that I have reviewed and agreed to be bound by the terms and conditions for this service.

Next

Exit

- What do you think of this step?
- WORDING TO VARY DEPENDING ON EXPERIENCES: Have you/would you encounter issues?

At the end of the BRO process, the following screen appears.



## Final CRA registration summary for this business

The information on this page will not be mailed by the CRA. To have a copy for your own records you will need to print the page.

This is the final list of CRA transactions completed in this session.

**BN9 created**

12345 6789

**Payroll Deductions account (RP) created**

12345 6789 RP0001

**GST/HST account (RT) created**

12345 6789 RT0001

**Import/Export account (RM) created**

12345 6789 RM0001

**Charities account (RR) created**

12345 6789 RR0001

**Luxury Tax account (LT) created**

12345 6789 LT0001

Previous

Print

Finished

Start registration for another business

Transfer to provincial site

- What would you do next if this screen appears?
- Was it clear that the business number was provided to you at the end of the registration process, and you had to write it down for your records?
  - What makes it clear or not clear?
  - FOR THOSE WITH EXPERIENCES + UNCLEAR: What happened after the registration? If you didn't write down your business number at the end of the registration process, how did you later locate your BN?
- What changes would you advise the CRA to make to this screen or elsewhere that would make it clearer that you had to copy your BN prior to exiting the session?
- In an ideal world how would you like to be provided with a copy of the BN after completing all the necessary online steps?

## 4. DATA

10 MINUTES

We've spent a fair amount of time talking about the way that you can register. Now, I'd like to turn to the type of information or data that is requested from you as part of the process.

- Generally, how easy or difficult is it to gather all the information asked for registering your clients' businesses?
  - What makes it easy or difficult?
  - Are certain types of cases or clients where it is harder than others to obtain the information? How so?

- How do you overcome any difficulties that you encounter?
- IF NEEDED: What's your process for gathering all the necessary information and how long does it take?
- Are clients generally comfortable with providing you with all the necessary information or does it depend?
  - What type of information or types of clients are there more concerns about?
  - What is the source of the concern and how do you overcome this?
- I'm going to go through the list of different information that is required of you that we haven't covered. For each, tell me how easy or difficult it is for you to obtain this information and whether your clients have any concerns with providing this information.
  - First and Last Names of business owners/directors
  - SIN of owners/directors
  - Contact information of owners/directors – phone
  - Mailing and physical address of the business
  - Legal name of the Business
  - Operating name of the Business
  - Business activity

## 5. IMPROVEMENT IDEAS

45 MINUTES

For the final part of today's session, I want to circle back to future improvements that could be made to the process of registering for a BN or a BN program account.

- Earlier you shared some great ideas with me. In light of the discussion we've had since, does anyone have any further suggestions on how the process could be improved so that it is easier for tax intermediaries?
- In an ideal world, what would the registration process look like? PROBE SPECIFICALLY FOR THE ONLINE PROCESS IF NOT MENTIONED ORGANICALLY
- Are there additional features that could be integrated into the process? Why would these be helpful for you?
- Anything that works really well right now that should be kept as is?

I am going to present some ideas that the CRA has come up with to get your reactions to it. EACH SUGGESTION WILL BE PRESENTED ONE AT A TIME.

A	The CRA is considering having registrations for CRA program accounts available only within CRA secure portals (MyBA, MyA, RAC). In order to register, a username and password would be required for a CRA program (e.g. GST/HST program account).
---	---

B	CRA is considering integrating the addition of a representative during the online registration process.
C	CRA is considering integrating the addition of direct deposit information during the online registration process.
D	After you have registered and need to add a second program account, users would have the ability to add additional program accounts directly within a secure portal after you have logged in. This would be a new service within MyBA and RAC.
E	Video demonstrations about registering for a business are available during the registration process.
F	Ability to track the progress of your registration within the CRA portals (e.g. if you sent your application by mail, you could see when it was received, etc.).
G	Ability to “save a registration” option. This would allow you to exit the registration application and return to it later without having to restart the whole process again.
H	Use a chatbot to ask questions about registration during the online application process

PROBES TO BE REPEATED FOR ALL IMPROVEMENT LISTED ABOVE

- POLLING: I’m looking for your initial gut reactions. How would you rate this idea?  
OPTIONS: Thumb Up, Thumbs Down
- Help me understand your reactions.
- Those of you who liked it, why is that?
- And for those of you who didn’t like it, how come?
- How would it make the process easier or not for tax intermediaries like yourself? What makes you say that?
- Would it encourage you to use BRO more or not really? Why is that?

ASK ALL AFTER ALL IDEAS ARE COVERED:

- For those who prefer to use offline methods, what options should be offered to them?
- Do you have any other ‘out of the box’ ideas to share with me?

**6. WRAP-UP**

**10 MINUTES**

- Of all the improvements we discussed, which are your top 1 or 2 that you would advise the CRA to focus on first?
- Is there anything else that you wished to share with me about your experiences of registering that I did not give you the opportunity to do so?

THANK PARTICIPANTS AND END SESSION

# Appendix B. Screener for Recruitment

## B.1 Businesses

### LANDING PAGE FROM SURVEY RECRUITMENT LINK

Welcome and thank you for your interest in this research about the Canada Revenue Agency's Business Number Registration Modernization Project.

[Drop-down] Please select your preferred language / SVP choisissez votre langue préférée

01 – English

02 – Français

[NEXT PAGE] Ipsos, with support from Decision Point, is conducting this research project on behalf of the Canada Revenue Agency (CRA). We are bringing together business owners, or their representatives, to understand experiences of registering a business with the CRA. We are hosting a series of online focus group discussions during May and June 2024. The sessions will last two hours, and we are offering a cash gift of \$250 for taking the time to share your thoughts and opinions.

This is not an attempt to sell or market anything. Your participation in the research is completely voluntary, confidential and your decision to take part or not will not affect any dealings you may have with the CRA.

If you are interested in participating in an online discussion, please click **continue** and fill out our short survey. Those who qualify for participation will be contacted by Decision Point Research with more information and scheduling.

CONTINUE

#### **Privacy Details:**

Your participation in this research is completely voluntary. The interview will be recorded. The recording will be used only to assist in preparing the report and will be destroyed once the report is completed. All information collected, used and/or disclosed will be used for the purposes of this study only and administered as per the requirements of the Privacy Act.

Ipsos and Decision Point Research uphold the highest standards of Personal Information Protection and Electronic Documents Act and adheres to privacy standards set out by the Canadian Research Insights Council (CRIC), as well as ESOMAR, the global association for the data and insights industry. Ipsos has a privacy policy which can be consulted ([link here](#)).

If you have any questions about the study, please contact Ipsos: [elio.rego@ipsos.com](mailto:elio.rego@ipsos.com)

This study has been registered with the Canadian Research Insights Council's Research Verification Service so that you may validate its authenticity. If you would like to enquire about the details of this research, you can visit CRIC's website ([link](#)). If you choose to verify the authenticity of this research, you can reference project code 20240405-DE512.

A. You can also verify it is a Government of Canada project by visiting <http://canada.ca/por-cra> and searching for “Business Number Registration Modernization”.

EN: <http://canada.ca/por-cra>

FR: <http://canada.ca/arc-por>

Group	Segment Name	Target Regions	Language	Location	Date and Time
1	Tax Intermediaries	Ontario	English	Online	Monday, July 15 5:30-7:30pm ET
2	Tax Intermediaries	Ontario	English	Online	Monday, July 15 7:45-9:45pm ET
3	Tax Intermediaries	Atlantic Canada	English	Online	Tuesday, July 16 6:30-8:30pm AT
4	Tax Intermediaries	Western Canada (Prairies and BC)	English	Online	Tuesday, July 16 5:45-7:45pm MT
5	Tax Intermediaries	Atlantic Canada	English	Online	Wednesday, July 17 6:30-8:30pm AT
6	Tax Intermediaries	Western Canada (Prairies and BC)	English	Online	Wednesday, July 17 5:45-7:45pm MT
7	Tax Intermediaries	Northern/Rest of Canada	English	Online	Thursday, July 18 6:30-8:30pm ET
8	Tax Intermediaries	Quebec and Francophone speakers in Northern and Atlantic Canada (French)	French	Online	Monday, July 22 5:30-7:30pm ET

Group	Segment Name	Target Regions	Language	Location	Date and Time
1	Business	Ontario	English	Online	Monday, July 29 5:30-7:30pm ET
2	Business	Ontario	English	Online	Monday, July 29 7:45-9:45pm ET
3	Business	Atlantic Canada	English	Online	Tuesday, July 30 6:30-8:30pm AT
4	Business	Western Canada (Prairies and BC)	English	Online	Tuesday, July 30 5:45-7:45pm MT
5	Business	Atlantic Canada	English	Online	Monday, July 25 6:30-8:30pm AT
6	Business	Western Canada (Prairies and BC)	English	Online	Monday, July 25 5:45-7:45pm MT

7	Business	Quebec and Francophone speakers in Northern and Atlantic Canada (French)	French	Online	Thursday, August 1 5:30-7:30pm ET
8	Business	Northern/Rest of Canada	English	Online	Thursday, August 1 7:45-9:45pm ET

[NEXT PAGE] The following questions will help us determine who qualifies for participation. Ipsos will contact those who qualify with more information.

**Within the past year, have you been directly involved in applying for a business number or other business-related account (e.g., a GST/HST number) from the CRA?**

- 01 – Yes, I applied for a business number and/or other business-related account
- 02 – No, I did not apply for a business number or other business-related account
- 03– I am unsure.

**[THANK AND TERMINATE IF CODE 2 OR 3]** Thank you very much for your interest, but we are looking for business/representatives with recent experience of registering business numbers or other business-related accounts with the CRA. Feel free to pass on the link to the person who did the business number or business-related account application.

**And in what capacity did you apply for the business number or other business-related CRA account?**

- 01- I applied as the owner, director or other staff member of the business **TARGET A**
- 02- I applied on behalf of the business in a professional capacity such as bookkeeper, accountant or payroll specialists that works with small businesses. **TARGET B**
- 03- I applied on behalf of the business in an informal capacity such as family member or friend of the business owners **TARGET A**
- 04- None of the above apply to me.

**[THANK AND TERMINATE IF CODE 4]** Thank you very much for your interest, but we are looking for business/representatives with recent experience of registering business numbers or other business-related accounts with the CRA. Feel free to pass on the link to the person who did the business number or business-related account application.

**[ASK ONLY IF CODE 2 AT Q2] How many business numbers have you registered on behalf of your clients in the past year?**

- 01 – Between 0 to 2 registrations **THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)
- 02 – 3 or more **TARGET B - CONTINUE**



**[IF CODE 1 OR 3 AT Q2 SHOW] What type of business did you register?**

**[IF CODE 2 AT Q2 SHOW] What type of businesses do you register mostly?**

- 01 – Sole proprietorship
- 02 – Partnership
- 03 – Corporation
- 04 – Other, please specify: \_\_\_\_\_ [continue]

**[IF CODE 1 OR 3 AT Q2 SHOW] How did you register the business number or other business-related CRA account?**

**[IF CODE 2 AT Q2 SHOW] How do you register the businesses numbers or other business-related CRA accounts usually?**

- 01 – Online (Business Registration Online)
- 02 – Paper (RC1 Form mailed or faxed in to the CRA)
- 03 – Telephone
- 04 – Other, please specify: [continue]

**Which province or territory is your business located in?**

If more than one branch or location, please record the head office location

- |                                |          |
|--------------------------------|----------|
| 01 – British Columbia          | WEST     |
| 02 – Alberta                   | WEST     |
| 03 – Saskatchewan              | WEST     |
| 04 – Manitoba                  | WEST     |
| 05 – Ontario                   | ONTARIO  |
| 06 – Quebec                    | QUEBEC   |
| 07 – Nova Scotia               | ATLANTIC |
| 08 – New Brunswick             | ATLANTIC |
| 09 – Prince Edward Island      | ATLANTIC |
| 10 – Newfoundland and Labrador | ATLANTIC |
| 11 – Yukon                     | NORTH    |
| 12 – Northwest Territories     | NORTH    |
| 13 – Nunavut                   | NORTH    |

**What type of area do you live in?**

- 01. Urban or suburban
- 02. Rural [For Remote group]
- 03. Remote [For Remote group]
- 04. Reserve [For Remote group]

**Have you ever attended a discussion group or taken part in an interview on any topic that was arranged in advance and for which you received money for your participation?**

- 01. Yes
- 02. No [Skip to Q11]
- 03. Prefer not to say [Thank and Terminate]

**When did you last attend one of these discussion groups or interviews?**

- 01. In the last 6 months – [Thank and Terminate]
- 02. In the last 7 months to a year – Continue
- 03. Longer than a year ago – Continue
- 04. Prefer not to say [Thank and Terminate]

**How many discussion groups have you attended in the past 5 years?**

- 01. Never – Continue
- 02. 1-4 times – Continue
- 03. 5 times or more – [Thank and Terminate]
- 04. Prefer not to say [Thank and Terminate]

**Please confirm your preferred language for the focus group:**

- 01 – English
- 02 – French

**Please confirm your time zone:**

- 01 – Pacific Daylight Time
- 02 – Mountain Daylight Time
- 03 – Central Daylight Time
- 04 – Eastern Daylight Time
- 05 – Atlantic Time Zone
- 06 – Newfoundland Standard Time

**17. The focus groups are going to be online sessions held over the Internet. Participants will need to have access to a computer, a high-speed Internet connection, and a Webcam to participate in the group. Would you be able to participate under these conditions?**

- 01. Yes
- 02. No [Thank and Terminate]

[NEXT PAGE] Thank you for filling out this survey. So that we can reach you to set up the focus group discussions, please provide us with your contact information below.

[checkbox] By registering, you grant Ipsos and Decision Point Research permission to contact you for the sole purposes of this study.

[checkbox] I understand that filling out this form does not guarantee me the participation, and I will be contacted by Ipsos to confirm my spot.

First Name:

Last Name:

Organization:

Email Address:

Phone Number:

SUBMIT

**Thank You Page:**

Thank you for your time and interest in this study, we are currently reviewing your submission. Our recruitment specialist will be in touch shortly with more information.

QUOTAS:

Region (language)	Business Audience (Target A)	Tax Intermediaries Audience (Target B)
Atlantic Canada (English)	2 virtual groups	2 virtual groups
Quebec and Francophone speakers in Northern and Atlantic Canada (French)	1 virtual group	1 virtual group
Ontario (English)	2 virtual groups	2 virtual groups
Western (Prairies + BC) (English)	2 virtual groups	2 virtual groups
Northern and Remote in the Rest of Canada (English)	1 virtual group	1 virtual group
Total	8 virtual focus groups	8 virtual focus groups

## B.2 Tax Intermediaries

### INTRODUCTION

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Hello, my name is \_\_\_\_\_. I'm calling from [supplier name], a national public opinion research firm. First off, let me assure you that we are not trying to sell you anything. We are organizing a focus group research project on behalf of the Government of Canada, specifically for the Canada Revenue Agency (CRA).

May I please speak with the representative, accountant, or bookkeeper who regularly registers for business numbers (BNs) and other CRA-related program accounts such as GST/HST and payroll in your company?

**When connected to the right person, ask:**

Would you prefer that I continue in English or in French? Préférez-vous continuer en français ou en anglais? **[If prefers French, either switch to the French screener and continue, or say the following and then hang up and arrange French-language call-back]** Nous vous rappellerons pour mener cette entrevue de recherche en français. Merci. Au revoir.

Q1. We are looking to speak to tax intermediaries who work with business clients on tax, payroll, or GST/HST matters. Would you be this person?

- Yes .....1 **CONTINUE**
- No .....2 **THANK AND ASK FOR THE APPROPRIATE CONTACT. IF CONTACT NOT AVAILABLE, SCHEDULE CALLBACK.**

Q1. SCRIPT FOR 'NO' ANSWER: Thank you very much for your interest, but we are looking for tax intermediaries with recent experience in registering business numbers or other business-related accounts with the CRA. Could you please provide the contact information of the tax intermediary(ies) in the business?

Q2. As a tax intermediary, have you applied for a business number and/or other business-related account (e.g., a GST/HST number) from the CRA within the past year?

- Yes .....1 **CONTINUE**
- No .....2 **THANK AND ASK FOR THE APPROPRIATE CONTACT. IF CONTACT NOT AVAILABLE, SCHEDULE CALLBACK.**

Q2. SCRIPT FOR 'NO' ANSWER: Thank you very much for your interest, but we are looking for tax intermediaries with recent experience in registering business numbers or other business-related accounts with the CRA. Could you please provide the contact information, if applicable, of someone else in the business who is also a tax intermediary and who did the business number or business-related account application? [IF NOT APPLICABLE, THANK AND TERMINATE]

Group	Segment Name	Target Regions	Language	Location	Date and Time
1	Tax Intermediaries	Ontario	English	Online	Monday, July 15 5:30-7:30pm ET
2	Tax Intermediaries	Ontario	English	Online	Monday, July 15 7:45-9:45pm ET
3	Tax Intermediaries	Atlantic Canada	English	Online	Tuesday, July 16 6:30-8:30pm AT
4	Tax Intermediaries	Western Canada (Prairies and BC)	English	Online	Tuesday, July 16 5:45-7:45pm MT
5	Tax Intermediaries	Atlantic Canada	English	Online	Wednesday, July 17 6:30-8:30pm AT
6	Tax Intermediaries	Western Canada (Prairies and BC)	English	Online	Wednesday, July 17 5:45-7:45pm MT
7	Tax Intermediaries	Northern/Rest of Canada	English	Online	Thursday, July 18 6:30-8:30pm ET

8	Tax Intermediaries	Quebec and Francophone speakers in Northern and Atlantic Canada (French)	French	Online	Monday, July 22 5:30-7:30pm ET
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Q3. What type of businesses do you register mostly?

- Sole Proprietorship .....1
- Partnership.....2
- Corporation .....3
- Other, please specify.....4 **RECORD ANSWER, CONTINUE**

Q4. How do you register the businesses numbers or other business-related CRA accounts usually?

- Online (Business Registration Online).....1
- Paper (RC1 Form mailed or faxed in to the CRA)....2
- Telephone.....3
- Other, please specify.....4 **RECORD ANSWER, CONTINUE**

Q5. How many business numbers have you registered on behalf of your clients in the past year?

- Between 0 to 2 registrations ..1 **THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)
- 3 or more registrations.....2 **CONTINUE**

## BACKGROUND

**READ TO ALL IF APPLICABLE:** “This call may be monitored or audio taped for quality control and evaluation purposes.”

### ADDITIONAL CLARIFICATION IF NEEDED:

- To ensure that I (the interviewer) am reading the questions correctly and collecting your answers accurately;
- To assess my (the interviewer) work for performance evaluation;
- To ensure that the questionnaire is accurate/correct (i.e. evaluation of CATI programming and methodology – we’re asking the right questions to meet our client’s research requirements – kind of like pre-testing).
- If the call is audiotaped, it is only for the purposes of playback to the interviewer for a performance evaluation immediately after the interview is conducted or it can be used by the Project Manager/client to evaluate the questionnaire if they were unavailable at the time of the interview – all audio tapes are destroyed after the evaluation.
- To verify it is a legitimate Government of Canada project, they can search online using the terms “Business Number Registration Modernization” or go to [www.canada.ca/por-cra](http://www.canada.ca/por-cra) (French: [www.canada.ca/arc-por](http://www.canada.ca/arc-por)).
- IF ASKED: The personal information you provide to the Canada Revenue Agency is governed in accordance with the Privacy Act. In addition to protecting your personal information, the Privacy Act gives you the right to request access to and correction of your personal information. You also have the right to file a complaint with the Privacy Commissioner of Canada if you think your personal information has been handled improperly.
- The information collected through the research is subject to the provisions of the *Privacy Act*, legislation of the Government of Canada, and the provisions of relevant provincial privacy legislation.

- If you have any questions about the study, you can contact Ipsos: [elio.rego@ipsos.com](mailto:elio.rego@ipsos.com).

Ipsos is conducting this research project on behalf of the CRA. We are bringing together business owners, or their representatives, to understand the experiences of registering a business with the CRA. We are hosting a series of online focus group discussions during June 2024.

Your participation in the research would be completely voluntary and confidential and your decision to take part or not will not affect any dealings you may have with the CRA. We are interested in hearing your opinions, and no attempt will be made to sell you anything or change your point of view. The format is an online “round table” focus group discussion led by a research professional. All opinions expressed will remain anonymous and views will be grouped to ensure no particular individual can be identified in accordance with laws designed to protect your privacy.

About six to eight people will be taking part in each focus group discussion, all of them randomly recruited just like you. The sessions will last no more than two hours and will take place during the evening. For their time, participants will receive an honorarium of \$300. But before we invite you to attend, we need to ask you a few questions to ensure that we are reaching the people we need for the research. May I ask you a few more questions? This will take about 5 minutes.

- Yes .....1    **CONTINUE**  
 No .....2    **READ BELOW SCRIPT**

**SCRIPT: We unfortunately cannot proceed any further without you answering the questions as we need to make sure you fit with the study parameters. Would you like to reconsider and move forward with the questions?**

**IF THEY CHANGE THEIR MIND AND WANT TO MOVE FORWARD, CONTINUE**  
**IF NOT, THANK AND TERMINATE** (No problem, thank you and have a great day).

**STUDY QUALIFICATIONS**

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Q6. Do you or any member of your household work in or has retired from: **[READ LIST]**

	<b>Yes</b>	<b>No</b>
A marketing research firm	<b>1</b>	<b>2</b>
A magazine or newspaper	<b>1</b>	<b>2</b>
A radio or television station	<b>1</b>	<b>2</b>
A public relations company	<b>1</b>	<b>2</b>
The government, whether federal or provincial	<b>1</b>	<b>2</b>
An advertising agency or graphic design firm	<b>1</b>	<b>2</b>

**IF “YES” TO ANY OF THE ABOVE, THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)

Q7. Which province or territory is the business located in? **[DO NOT READ THE LIST]**

If more than one branch or location, please just ask for and record the head office location.

<b>Western Region</b>	B.C.	1
	Alberta	2
	Saskatchewan	3
	Manitoba	4
<b>Ontario Region</b>	Ontario	5
<b>Quebec Region</b>	Quebec	6
<b>Atlantic Region</b>	New Brunswick	7
	Nova Scotia	8
	P.E.I.	9
	Newfoundland & Labrador	10
<b>Northern Region</b>	Yukon	11
	Northwest Territories	12
	Nunavut	13

**SEE QUOTA TABLE FOR FUNNELLING INTO GROUPS**

Q8. What type of area do you live in?

- Urban .....1
- Rural.....2
- Remote.....3
- Reserve .....4

**Code 2 – 4: For Remote Group**

**SEE QUOTA TABLE FOR FUNNELLING INTO GROUPS**

Q9. Thinking of the business clients for whom you are an authorized representative, which of the following CRA program accounts have you registered for your clients? **[READ LIST]**

GST/HST (RT program account):

- Yes .....1
- No .....2

Payroll (RP program account):

- Yes .....1
- No .....2

Information returns (RZ program account):

- Yes .....1
- No .....2

Charity account (RR program account):

- Yes .....1

No .....2

Luxury Tax account (LT program account):

Yes .....1

No .....2

Underused Housing Tax (RU program account):

Yes .....1

No .....2

**RECORD/CHECK ALL THAT APPLY. RECRUIT MIX**

The focus groups are going to be online sessions held over the Internet. Participants will need to have access to a computer with a microphone and speakers, a high-speed Internet connection, and a Webcam to participate in the group.

Q10. Do you have access to a laptop or desktop computer with high-speed Internet to take part in this focus group?

Yes, laptop or desktop computer ..... 1

No ..... 2 **THANK AND TERMINATE**

Q11. You will need to participate in the session using a webcam and your computer will need to be equipped with a microphone and speakers. Does the computer you will use for the focus group have a webcam, a microphone and speakers?

Yes ..... 1

No ..... 2 **THANK AND TERMINATE**

Q12. You will need to be in a place that is quiet and free of distractions for the duration of the online session. Would you be able to participate in this type of location?

Yes ..... 1

No ..... 2 **THANK AND TERMINATE**

**THANK AND TERMINATE SCRIPT FOR Q10-Q12: Based on your responses, we are unable to invite you to take part in this online focus group, as you do not meet the technical requirements. We thank you for your interest in this research.**

Q13. Have you participated in a focus group before? A focus group brings together a few people to know their opinions about a given subject.

Yes .....1 **ASK Q14A AND Q14B**

No .....2 **CONTINUE TO PREFERENCES/ABILITIES SECTION**

DNK / DNA .....9 **THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)



Q14A. And how many of these sessions have you attended in the past five years?

----- **IF 5 TIMES OR MORE OR DOES NOT WANT TO SAY/DOES NOT KNOW, THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)  
**OTHERWISE CONTINUE**

Q14B. When did you last attend one of these discussion groups or interviews?

----- **IF WITHIN THE LAST 6 MONTHS OR DOES NOT WANT TO SAY/DOES NOT KNOW, THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)  
**OTHERWISE CONTINUE**

## PREFERENCES/ABILITIES

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Q15. Please confirm your preferred language for the focus group:

English .....1  
French .....2

Q16. Please confirm your time zone:

Pacific Daylight Time.....1  
Mountain Daylight Time .....2  
Central Daylight Time .....3  
Eastern Daylight Time .....4  
Atlantic Time Zone .....5  
Newfoundland Standard Time 6

Q17. Sometimes participants are asked to read text, review images, or write down things during the discussion. Is there any reason why you could not participate?

Yes .....1 **THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)  
No .....2 **CONTINUE**  
DK (do not read).....3 **THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)

**TERMINATE IF THE RESPONDENT OFFERS ANY REASON FOR NOT BEING ABLE TO COMMUNICATE EFFECTIVELY OR TAKE PART IN THE DISCUSSION IN ANY WAY, SUCH AS A SIGHT OR HEARING PROBLEM, AND/OR A WRITTEN OR VERBAL LANGUAGE PROBLEM.**

**ALSO, TERMINATE IF YOU HAVE ANY CONCERNS ABOUT PARTICIPANTS' ABILITY TO BE UNDERSTOOD IN THE LANGUAGE TO BE USED DURING THE SESSION [ENG/FR].**

## PRIVACY QUESTIONS

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Now I have a few questions that relate to privacy, your personal information and the research process. We will need your consent on a few issues that enable us to conduct our research. As I run through these questions, please feel free to ask me any questions you would like clarified.

P1. First, we will be providing the online focus group platform hosts and session moderator with a list of respondents' names and profiles (screener responses) so that they can allow you into the group. This information will not be shared with the Government of Canada department organizing this research. Do we have your permission to do this? I assure you it will be kept strictly confidential.

- Yes .....1 **GO TO P2**
- No .....2 **GO TO P1a**

P1a. We need to provide the online focus group platform hosting the session and the moderator with the names and backgrounds of the people attending the focus group because only the individuals invited are allowed access to the session and the facility and moderator must have this information for verification purposes. Please be assured that this information will be kept strictly confidential. Now that I've explained this, do I have your permission to provide your name and profile to the hosts and moderator?

- Yes .....1 **GO TO P2**
- No .....2 **THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)

P2. An audio and video recording of the group session will be produced for research purposes. The recordings will be used by the research professional to assist in preparing a report on the research findings. Do you agree to be audio and video recorded for research purposes only?

- Yes .....1 **GO TO P3**
- No .....2 **GO TO P2a**

P2a. It is necessary for the research process for us to record the session as the researcher needs this material to complete the report. Now that I've explained this, do I have your permission for audio and video recording?

- Yes .....1 **GO TO P3**
- No .....2 **THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)

P3. Employees from the Government of Canada may observe the groups remotely through the secure website. They will not take part in the discussion in any way, and they will not be given your name or the name of the business. Do you agree to have Government of Canada employees observe the session?

- Yes .....1 **THANK AND GO TO INVITATION SECTION**
- No .....2 **GO TO P3a**

P3a. It is standard qualitative procedure to invite clients, in this case, Government of Canada employees, to observe the groups. They will be there simply to hear your opinions firsthand although they may take their own notes and

confer with the moderator on occasion to discuss whether there are any additional questions to ask the group.  
Do you agree to have Government of Canada employees observe the session?

- Yes .....1 **THANK AND GO TO INVITATION SECTION**
- No .....2 **THANK AND TERMINATE** (Thanks for your interest. Unfortunately, you do not qualify for the study)

**INVITATION**

---

Could we please confirm the email address where Ipsos can send you the detailed instructions for logging in to the group?

**Record email address (and verify):** \_\_\_\_\_

We will send you the instructions by email at least 1 day in advance of the group. The group discussion will last up to 2 hours. Please log in on time to ensure that the session is not delayed. If you arrive late, we will not be able to include you in the discussion and will not provide you with the incentive.

As mentioned, we will be pleased to provide everyone who participates with **\$300**, provided by e-transfer or cheque, as you'd prefer. It takes approximately 3 business days to receive an incentive by e-transfer or approximately 2 to 3 weeks following your participation to receive an incentive by cheque.

Would you prefer to receive your incentive by e-transfer or cheque?

- e-transfer..... 1
- Cheque.....2

**IF PREFER TO RECEIVE INCENTIVE BY E-TRANSFER:**

Could you please confirm the e-mail address where you would like the e-transfer sent after the focus groups?

Email address:\_\_\_\_\_

And please confirm the spelling of your name: \_\_\_\_\_

The e-transfer password will be provided to you via email following the focus group.

**IF PREFER TO RECEIVE INCENTIVE BY CHEQUE:**

Could I have the mailing address where you would like the cheque mailed after the focus groups?

Mailing address:\_\_\_\_\_

City: \_\_\_\_\_

Province: \_\_\_\_\_Postal Code: \_\_\_\_\_

And please confirm the spelling of your name: \_\_\_\_\_

As these are very small groups and with even one person missing, the overall success of the group may be affected, I would ask that once you have decided to attend you make every effort to do so. If you are unable to take part in the study, please call\_\_\_\_\_ (collect) at \_\_\_\_\_as soon as possible so a replacement may be found. Please do not arrange for your own replacement. Someone will also call you the day before to remind you about the discussion.

So that we can call you to remind you about the focus group or contact you should there be any changes, can you please confirm your name and contact information for me? **[READ THE INFO WE HAVE AND CHANGE AS NECESSARY]**

First name\_\_\_\_\_

Last Name\_\_\_\_\_

Email\_\_\_\_\_

Organization\_\_\_\_\_

Daytime phone number\_\_\_\_\_

Nighttime phone number

**If the respondent refuses to give their first or last name or phone number, please assure them that this information will be kept strictly confidential in accordance with the privacy law and that it is used strictly to contact them to confirm their attendance and to inform them of any changes to the focus group. If they still refuse, THANK AND TERMINATE** (Based on your response, we are unable to invite you to take part in this online focus group, as we need your information to continue. We thank you for your interest in this research)