

## ASKING FOR A CLEARANCE CERTIFICATE

**DO NOT USE THIS AREA**

- Use this form if you are the legal representative for an estate, business, or property, and you are asking for a clearance certificate. A legal representative includes an executor, administrator, liquidator, trustee, or like person other than a trustee in bankruptcy.
- Send this form to the Assistant Director, Verification and Enforcement Division, at your tax services office. Do **not** attach it to the return.
- Do **not** send us this form until:
  - you have filed all the required return(s) and have received the notice(s) of assessment; and
  - all income taxes (including provincial or territorial taxes we administer), Canada Pension Plan contributions, Employment Insurance premiums, and any related interest and penalties have been received or secured.
- Provide us with the documents we ask for below to help us issue the certificate without delay. Attach to this form the documents that apply to your situation:
  - a copy of the will, including any codicils, renunciations, or disclaimers, and all probate documents (if the taxpayer died intestate, also attach a copy of the document appointing an administrator, and details of the proposed distribution of assets. Include the name, address, and social insurance number or account number of each beneficiary and his or her relationship to the deceased);
  - a copy of the trust document;
  - a statement showing the properties and distribution plan including the date chosen for the distribution of properties, and a list of the recipients of each of the properties (for each property, provide a description, the adjusted cost base, and the fair market value at the date of death or distribution);
  - any other documents that are necessary to prove that you are the legal representative; and
  - a letter of authorization that you have signed if you want us to communicate with someone else.
- If you need more information, get Information Circular 82-6R, *Clearance Certificate*.

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| <b>Identification area</b>   |   |
| Name of deceased, corporation, or trust, whichever applies   |   |
| Address  |   |
| Social Insurance Number, trust number, or Business Number, whichever applies                           | Date of death or date of wind-up, whichever applies |
| Legal representative's name (if there is more than one, please attach the details on a separate sheet) |   |
| Legal representative's address (the clearance certificate will be sent to this address)                |   |
| Legal representative's capacity (for example, executor, administrator, liquidator, or trustee)         | Telephone number                                    |

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| <b>Period covered</b>   |
| I am asking for a clearance certificate for the period ending _____ |

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| <b>Returns filed</b>  |
| Have you filed a return for the year of death? <input type="checkbox"/> yes <input type="checkbox"/> no   |
| Type of return(s) you filed (tick the boxes that apply). For more information, get the income tax guide(s) called <i>Preparing Returns for Deceased Persons</i> , the <i>T2 Corporation Income Tax Guide</i> , and/or the <i>T3 Trust Guide</i> . |
| <input type="checkbox"/> T1 Final return <input type="checkbox"/> T1 Return for rights or things <input type="checkbox"/> T2 Corporation return   |
| <input type="checkbox"/> T1 Return for income from a testamentary trust <input type="checkbox"/> T1 Return for partner or proprietor <input type="checkbox"/> T3 Trust income tax and information return  |

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| <b>Certification and undertaking</b>   |   |           |
| I am asking for a clearance certificate from the Minister of National Revenue. The certificate will certify that all taxes (including provincial or territorial taxes administered by the Canada Customs and Revenue Agency), Canada Pension Plan contributions, Employment Insurance premiums, and any related interest and penalties for which the deceased, corporation, or trust named above is liable (or can reasonably be expected to become liable) have been paid or that the Minister has accepted security for the amounts. The certificate will apply to the taxation year in which the distribution is made and any preceding year for which I am liable (or can reasonably be expected to become liable) as the legal representative of the deceased, corporation, or trust identified. I will complete the distribution of all of the property as soon as possible after I receive the clearance certificate. |   |           |
| _____  | _____   | _____     |
| Date   | Capacity (for example, executor, administrator, liquidator, or trustee) | Signature |
| _____  | _____   | _____     |
| Date   | Capacity (for example, executor, administrator, liquidator, or trustee) | Signature |