Revenue Canada Revenu Canada

ASKING FOR A CLEARANCE CERTIFICATE

FOR DEPARTMENTAL USE ONLY

- 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 and we have assessed all the required return(s); 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 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, including the name, address, and social insurance number or account number of each beneficiary and 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 date of death or distribution);
  - any other documents which are necessary to prove that you are the legal representative; and
  - a letter of authorization that you signed if you want us to communicate with someone else.
- If you need more information, get Information Circular 82-6R, *Clearance Certificate*.

Identification area

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 (e.g., executor, administrator, liquidator, trustee)	Telephone number ( )

Period covered

I am asking for a clearance certificate for the period ending _____

Returns filed

Have you filed a return for the year of death? ☐ yes ☐ no

Type of return(s) you filed (tick the boxes that apply). For more information, get the income tax guide(s) called *Preparing Returns for Deceased Persons*, the *T2 Corporation Income Tax Guide*, or the *T3 Guide and Trust Return*.

☐ T1 Final return ☐ T1 Return for rights or things ☐ T2 Corporation return

☐ T1 Return for income from a testamentary trust ☐ T1 Return for partner or proprietor ☐ T3 Trust income tax and information return

Certification and undertaking

I am asking for a clearance certificate from the Minister of National Revenue. The certificate will state that all taxes (including provincial or territorial taxes administered by this Department), Canada Pension Plan contributions, Employment Insurance premiums, and any related interest and penalties for which the deceased, corporation, or trust named above is liable, for the taxation year in which the distribution is made and any preceding year, have been paid or that the Minister has accepted security for the amounts. I will complete the distribution of all of the property as soon as possible after I receive the clearance certificate.

Date	Capacity (e.g., executor, administrator, liquidator, trustee, etc.)	Signature
Date	Capacity (e.g., executor, administrator, liquidator, trustee, etc.)	Signature