

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 this Form to the return. The address of your tax services office can be found on our Web site at www.cra.gc.ca/contact or in the government pages of your telephone book.

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 the provincial or territorial taxes we administer), Canada Pension Plan contributions, Employment Insurance premiums, and any related interest and penalties have been received or secured.

Attach to this form the documents listed below to help us issue the certificate without delay:

- 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.

For more information, get Information Circular 82-6, *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 (we will send the clearance certificate to this address)	
Legal representative's capacity (for example, executor, administrator, liquidator, or trustee)	Telephone number

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

Returns filed
Have you filed any returns for the year of death? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, indicate what type of return(s) you filed. For more information, get guides T4011, <i>Preparing Returns for Deceased Persons</i> , T4012, <i>T2 Corporation Income Tax Guide</i> , and/or T4013, <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 income tax 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

Certification and undertaking		
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 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 previous 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