



## ASKING FOR A CLEARANCE CERTIFICATE

### Instructions

#### Who can request a Clearance Certificate?

Use this form if you are the legal representative for an estate, business, or property and you are asking for a clearance certificate before distributing the assets of the estate, business, or trust. A legal representative includes an executor, administrator, liquidator, trustee, or like person other than a trustee in bankruptcy. The TX19 form should be signed by all legal representatives.

**Important** – Do not send us this form until:

- you have filed the required tax return(s) and have received the related notice(s) of assessment;
- you have received the notice(s) of reassessment if you sent a request(s) for reassessment; and
- you have paid or secured all income taxes (including the provincial or territorial taxes we administer), Canada Pension Plan contributions, employment insurance premiums, and any related interest and penalties.

Do **not** attach this form to the tax return.

For more information, refer to Information Circular IC82-6, *Clearance Certificate*, visit [cra.gc.ca](http://cra.gc.ca), or call **1-800-959-8281**.

#### Required Documents

**Important** – If the following required documents are not provided, your request will not be processed.

#### For T1 Deceased and T3 Trust, we require:

- a complete and signed copy of the taxpayer's will, including any codicils, renunciations, disclaimers, and all probate documents if applicable. If the taxpayer died intestate (without a will), attach a copy of the document appointing an administrator (for example, the Letters of Administration or Letters of Verification issued by a provincial court);
- a copy of the trust agreement or document for inter vivos trusts;
- any other documents that are necessary to prove that you are the legal representative;
- a detailed list of the assets that were owned by the deceased at the date of death, including all assets that were held jointly and all registered retirement savings plans and registered retirement income funds (including those with a named or designated beneficiary), their adjusted cost base (ACB) and fair market value (FMV) at the date of distribution by the estate;
- a list, description, and the ACB of all assets transferred to a trust as well as the FMV at the date of distribution;
- a detailed statement of distribution of the assets of the trust or the deceased's estate to date;
- a statement of proposed distribution of any holdback or residual amount or property;
- the names, addresses, and social insurance numbers or account numbers of any beneficiaries of property other than cash; and
- a completed Form T1013, *Authorizing or Cancelling a Representative*, signed by all legal representatives, authorizing a representative such as an accountant, notary, or lawyer if you want us to communicate with any other person or firm, or you want the clearance certificate sent to any address other than your own.

#### For T2 (Corporation), we require:

- a copy of the director's or shareholder's resolution confirming the intention to dissolve the corporation and the date of dissolution;
- a completed Form RC59, *Business Consent*, signed by all legal representatives, authorizing a representative such as an accountant or lawyer if you want us to communicate with any other person or firm, or if you want the clearance certificate sent to any address other than your own; and
- a statement of distribution of the company assets to date as well as the scheme of the distribution of company assets at the date of wind-up.

Additional documents or information may be requested to support this application.

#### Where to send this form

Send this form to your regional tax services office.

#### Atlantic Region:

Nova Scotia Tax Services Office  
Estates and Trusts Audit  
47 Dorchester Street  
Sydney NS B1P 6K3

#### Ontario Region and Nunavut:

Sudbury Tax Services Office  
Audit – Clearance Certificates  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1

#### Pacific Region:

For Vancouver, Fraser Valley, and Northern BC/ Yukon tax services offices, send it to:

Vancouver Tax Services Office  
Estates and Trusts Audit  
9755 King George Boulevard  
Surrey BC V3T 5E1

#### Quebec Region:

Western Quebec Tax Services Office  
Audit – Clearance Certificates  
44 du Lac Avenue  
Rouyn-Noranda QC J9X 6Z9

#### Prairies Region and the Northwest Territories:

Winnipeg Tax Services Office  
Audit – Clearance Certificates  
Post Office Box 1022  
Winnipeg MB R3C 2W2

For Victoria and Southern Interior BC tax services offices, send it to:

Vancouver Island Tax Services Office  
Estates and Trusts Audit  
9755 King George Boulevard  
Surrey BC V3T 5E1



**ASKING FOR A CLEARANCE CERTIFICATE**

<b>Identification area</b>			<b>DO NOT USE THIS AREA</b>
Name of deceased, corporation, or trust, whichever applies			
Address			
Social insurance number	Trust account number T         -         -	Business number	
Legal representative's name (if there is more than one, please provide 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	

<b>Type of clearance certificate requested</b>	
<p>Indicate what type of tax return(s) you filed. For more information, see guides T4011, <i>Preparing Returns for Deceased Persons</i>, T4012, <i>T2 Corporation – Income Tax Guide</i>, or T4013, <i>T3 Trust Guide</i>, whichever applies.</p>	
<input type="checkbox"/> T1 final return <input type="checkbox"/> T1 return for rights or things <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 – Partial Distribution* <input type="checkbox"/> T3 Trust Income Tax and Information Return – Final Distribution <input type="checkbox"/> T2 Corporation Income Tax Return	Date of death: _____  Last fiscal period ending filed: _____ Wind-up date: _____  Fiscal period end date of the final T2: _____
<p>*T3 Partial distribution is only considered when there is an actual partial distribution of property of the estate or trust.</p>	

<b>Certification and undertaking</b>		
<p>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 tax 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.</p>		
_____	_____	_____
Date	Capacity (for example, executor, administrator, liquidator, or trustee)	Signature
_____	_____	_____
Date	Capacity (for example, executor, administrator, liquidator, or trustee)	Signature

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance, and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial, and territorial government institutions to the extent authorized by law. Failure to provide this information may result in penalties, interest payable, or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request corrections if there are errors or omissions. Refer to Info Source at [cra.gc.ca/gncy/tp/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc-eng.html), Personal Information Bank CRA PPU 015.