Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

Request to Close Business Number Program Accounts

Use this form if you want to close one or more of your business number (BN) program accounts. If you have other BN program accounts you wish to close, or if you have questions call us at **1-800-959-5525**. Send this completed form to your tax centre. The tax centres are listed at **www.cra.gc.ca/taxcentre**.

Part A – Business information

Business name		Business number
Mailing address		
City	Province/Territory	Postal code

Part B – Close your RT program account, goods and services tax/harmonized sales tax (GST/HST)

Tick the appropriate box to show which GST/HST account this applies to: RT0001 ☐ RT0002 ☐ **or** enter your RT account number

Please state the reason why you no longer need to be registered for GST/HST.

Cancellation date (YYYY-MM-DD)

Note: If you are a small supplier, you must have been registered for GST/HST for at least 12 months before you can cancel your registration.

You must send us any returns, remittances, or balances owing up to and including the cancellation date.
To view any expected returns and account balances, you can go to **www.cra.gc.ca/mybusinessaccount** and your representatives can go to **www.cra.gc.ca/representatives**.

Will you be transferring your business assets to another GST/HST registrant? ☐ Yes ☐ No

If **yes**, you may be eligible to elect jointly with the purchaser to transfer the property with no tax payable. You and the purchaser must file Form GST44, *Election Concerning the Acquisition of a Business or Part of a Business*.

If you hold property for consumption, use or supply in commercial activity when you cease to be a registrant, we consider that immediately before that time, you disposed of each property (other than capital property) at its fair market value, and that you collected GST/HST on that amount. You must remit the GST/HST on your last GST/HST return. Specific rules apply to capital property. For more information, contact us **at 1-800-959-5525**.

Part C – Close your RP program account, payroll deductions

You can close your payroll account online at **www.cra.gc.ca/mybusinessaccount**. A representative, authorized to act on your behalf, may close the account by accessing **www.cra.gc.ca/representatives**.

Tick the appropriate box to show which payroll account you wish to close: RP0001 ☐ RP0002 ☐ **or** enter your RP account number

☐ If the reason you no longer need your RP account is the same as Part B, tick this box.
Otherwise, state the reason below.

Closing date (YYYY-MM-DD)

Note: You must remit any money deducted or withheld at source within 7 days. You must send us the necessary T4 slips and T4 Summary within 30 days of the day your business ends.

Part D – Close your RC program account, corporation income tax

The **only** reason an RC account can be closed is if it is a voluntary dissolution.
Do not use this form for a corporation that has amalgamated or that plans to amalgamate. If you need information about amalgamating and closing an account, call us at **1-800-959-5525**.

Tick the appropriate box to show which corporation income tax account you wish to close: RC0001 ☐ RC0002 ☐ **or** enter your RC account number

☐ If the reason you no longer need your RC account is the same as Part B, tick this box.
Otherwise, state the reason below.

Closing date (YYYY-MM-DD)

Note: You must file a corporation income tax return up to the date of dissolution. **Send us a copy of the instrument confirming the dissolution (for example, the certificate of dissolution or the letters patent of dissolution) with your request to close your corporation income tax account.**

Part E – Certification

You **must sign and date** this form. The CRA **must** receive this form **within six months** of the date it was signed or it will **not** be processed. This form **must only** be signed by an individual with **proper authority** for the business, for example, an owner, a partner of a partnership, a corporate director, an officer of a non-profit organization, a trustee of an estate, an individual with delegated authority, or an authorized representative. If the name of the individual signing this form does not **exactly match** CRA records, this form will not be processed. Forms that cannot be processed, for any reason, will be returned to the business. To avoid processing delays, you **must** make sure that the CRA has complete and valid information on your business files **before** you sign this form.

By **signing and dating** this form, you authorize the CRA to close one or more program accounts in Part B, C and D. We may contact you to confirm the information you have provided.

The individual signing this form is:

☐ an owner ☐ a corporate director ☐ a trustee of an estate ☐ authorized representative
☐ a partner of a partnership ☐ an officer of a non-profit organization ☐ an individual with delegated authority

First name: Last name:

Title: Telephone number:

I certify that the information given on this form is correct and complete.

Signature: ▶ Date (YYYY-MM-DD):

Privacy Act, personal information bank number CRA PPU 223

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou en composant le **1-800-959-7775**.)

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