



### ASKING FOR 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.

Send this form to the Assistant Director, Audit, at your tax services office. Do **not** attach this form to the tax return. You can find the address of your tax services office by going to [www.cra.gc.ca/contact](http://www.cra.gc.ca/contact).

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

- you have filed all the required tax returns and have received the related notices of assessment; and
- we have received payment of (or have accepted security for) all income taxes (including the provincial or territorial taxes we administer), Canada Pension Plan contributions, employment insurance premiums, and any related interest and penalties.

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, disclaimers, and all probate documents. If the taxpayer died intestate, also attach a copy of the document appointing an administrator (for example, the Letters of Administration or Letters of Verification issued by a probate court);
- a copy of the trust document for inter vivos trusts;
- a statement showing the list of assets and distribution plan, including a description of each asset, adjusted cost base, and the fair market value at the date of death and at the date of distribution, if not at the same time. Also include the names, addresses, and social insurance numbers or account numbers of the recipients as well as each one's relationship to the deceased. If a statement of properties has been prepared for a probate court, we will usually accept a copy, and a list of any properties that the deceased owned before death and that passed directly to beneficiaries;
- any other documents that are necessary to prove that you are the legal representative; and
- a letter of authorization that you have signed or a completed Form T1013, *Authorizing or Cancelling a Representative*, 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 more information, refer to Information Circular IC82-6, *Clearance Certificate*, or call **1-800-959-8281**.

**DO NOT USE THIS AREA**

<b>Identification area</b>	
Name of deceased, corporation, or trust, whichever applies	
Address	
Social insurance number, business number, or trust number, whichever applies	Date of death or date of wind-up, whichever applies
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

**Period covered**

I am asking for a clearance certificate for the period ending \_\_\_\_\_

**Tax returns filed**

Have you filed any tax returns for the year of death?       Yes       No

If yes, indicate what type of tax return(s) you filed. For more information, get guides T4011, *Preparing Returns for Deceased Persons*, T4012, *T2 Corporation – Income Tax Guide*, and/or T4013, *T3 Trust Guide*.

T1 final return                       T1 return for rights or things                       T2 Corporation Income Tax 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 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.

_____	_____	_____
Date	Capacity (for example, executor, administrator, liquidator, or trustee)	Signature
_____	_____	_____
Date	Capacity (for example, executor, administrator, liquidator, or trustee)	Signature