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Canada Revenue Agency | Agence du revenu du Canada

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Request to Close Business Number Program Accounts

You can close your CRA program accounts online using My Business Account at **canada.ca/my-cra-business-account.** A representative, authorized to act on your behalf, may close program accounts using Represent a Client at **canada.ca/taxes-representatives**.

Use this form if you want to close or cancel one or more of your business number (BN) program accounts. If you have other CRA program accounts you wish to close or cancel, go to **canada.ca/business-number**, click on "Changes to your business and tax accounts", then click on "Closing CRA program accounts".

Do not use this form **if all** of the following apply:

- you are a selected listed financial institution (SLFI) for goods and services tax/harmonized sales tax (GST/HST) purposes, or Quebec sales tax (QST) purposes, or both
- you have an RT program account that includes QST information

Instead, use form RC7345, Request to Close Business Number Program Accounts for Certain Selected Listed Financial Institutions. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to **canada.ca/gst-hst-financial-institutions**.

Part A – Business information

Business name (Legal name)		Business number
Mailing address		
City	Province/Territory	Postal code

Part B – Cancel RT program account for GST/HST

Tick one or more boxes or fill in the account number to show which program accounts to cancel:

☐ All RT program accounts ☐ RT0001 ☐ RT0002 **or** enter your RT account number

Provide the reason for cancelling the RT program accounts.

Cancellation date (YYYY-MM-DD)

Note

If you are cancelling all your RT program accounts and you are a small supplier and not required to be registered for GST/HST purposes:

- your cancellation date is the day after the last day of a fiscal year
- you must have been registered for GST/HST for at least one year

You must send us any returns, remittances, or balances owing up to and including the cancellation date.

If you are transferring your business assets to another person who is a GST/HST registrant, you and the other person may be eligible to elect jointly so that the GST/HST does not apply to the supply of the business or part of the business. For more information, see 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 you disposed of each property (other than capital property) at its fair market value immediately before that time 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 and prepaid expenses.

For more information, see GST/HST Memorandum 2.7, Cancellation of Registration, or contact us at **1-800-959-5525**.

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Part C – Close RP program account for payroll deductions

Tick one or more boxes or fill in the account number to show which program accounts to close:

☐ All RP program accounts ☐ 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, specify the reason.

Closing date (YYYY-MM-DD)

Note

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

Part D – Close RC program account for corporation income tax

When you close or dissolve your corporation, there are different ways to close your RC corporate income tax program account depending on the incorporating authority.

- If your business was incorporated federally or with a province that uses a federal business number with a Canada Revenue Agency (CRA) program account, and you asked the incorporating authority to close your corporation, the CRA automatically closes your corporate income tax (RC) program when the incorporating authority informs us that your corporation has been closed. You do not need to call or complete this form. For a list of provinces that include a federal business number with the CRA, go to **canada.ca/business-number**, and choose "CRA registration and provincial or other federal programs." If you have already received the Articles of Dissolution from your incorporating authority, then your RT, RP and RZ programs will have been automatically closed already.
- If your business was incorporated with a province that is not partnered with the CRA, you **must** send us a copy of the **instrument confirming the dissolution** (for example, the certificate of dissolution or the letters patent of dissolution) **with this form**. Together, they act as your request to close your corporation income tax account.

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**.

Note

You must always file a corporation income tax return up to the date of dissolution or closure.

Part E – Close RZ program account for an information return

Tick one or more boxes or fill in the account number to show which program accounts to close:

☐ All RZ program accounts ☐ RZ0001 ☐ RZ0002 **or** enter your RZ account number

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

Otherwise, specify the reason.

Closing date (YYYY-MM-DD)

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Part F – Certification

You must have signing authority for the business in order to sign this form. Forms that cannot be processed will be returned to the individual or business. We may contact you to confirm the information you have given.

The individual signing this form is (tick one box only):

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

This form will not be processed if your name does not match the one in our records. To avoid processing delays, verify that we have complete and valid information on file for you **before** signing this form.

First name _____ Last name _____

Title _____ Telephone number _____

By **signing and dating** this form, you authorize the CRA to cancel or close one or more program accounts in Part B, C, D and E.

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

Signature ► _____ Date (YYYY-MM-DD) |_|_|_|_|-|_|_|-|_|_|

Once filled in, send this form to the **Prince Edward Island Tax Centre** or the **Sudbury Tax Centre** within **six months** of the date it was signed or it will not be processed. The tax centres are listed at **canada.ca/tax-centres**.

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act, Excise Tax Act, and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 223 on Info Source at **canada.ca/cra-info-source**.