Clear Data

Canada Revenue Agency | Agence du revenu du Canada

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.
- you submitted the legal documents to CRA that state you are the executor, trustee or other legal representative of an Estate, Trust, or Corporation.

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

For more information, refer to Information Circular IC82-6, Clearance Certificate, visit **canada.ca/clearance-certificate**, or call **1-800-959-8281**.

Required Documents

Important – If you have already uploaded the required documents electronically to CRA, please provide the reference number, confirmation number, and the date submitted.

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, and will search certificates from Quebec, 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

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 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.

How to submit the completed form Asking for a Clearance Certificate (TX19)

You can submit the completed request online using the Submit Documents feature on My Account for Individuals, Represent a Client, and My Business Account or by mail to your regional tax services office.

Regional Code (based on province of legal representative)	Area Covered	Address of Tax Services Office (TSO)	FAX Number
01	**Nova Scotia, New Brunswick, Prince Edward Island, or Newfoundland and Labrador**	Nova Scotia TSO Estates and Trusts Audit 47 Dorchester St Sydney NS B1P 6K3	Canada and United States 1-833-712-2304 Outside Canada and United States 418-556-1852
02	**Quebec**	Western Quebec TSO Audit – Clearance Certificates 110 – 151 du Lac Avenue Rouyn-Noranda QC J9X 0G7	Canada and United States 1-833-712-2302 Outside Canada and United States 418-556-1853
03	**Ontario and Nunavut**	GTA East TSO Audit – Clearance Certificates Post Office Box 20000, Station A Sudbury ON P3A 5C1	Canada and United States 1-833-712-2303 Outside Canada and United States 418-556-1853
04	**British Columbia and the Yukon**	Coastal & Central BC TSO Estates and Trusts Audit 9755 King George Blvd Surrey BC V3T 5E1	Canada and United States 1-833-712-2308 Outside Canada and United States 418-556-1852
05	**Manitoba, Saskatchewan, Alberta and Northwest Territories**	Eastern Prairie TSO Audit – Clearance Certificates Post Office Box 1022 Winnipeg MB R3C 2W2	Canada 1-833-712-2305 Outside Canada and United States 418-556-1852

For help with income tax clearance certificates, call **1-800-959-8281**.

For help with goods and services tax/harmonized sales tax (GST/HST) or T2 clearance certificates, call **1-800-959-5525**

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Identification area

Name of deceased, corporation, or trust, whichever applies	**DO NOT USE THIS AREA**
Address	
Social insurance number	Trust account number T – –
Business number	Regional code
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)	
If you would like CRA to communicate electronically, include legal representative's email address	
Legal representative's capacity (for example, executor, administrator, liquidator, or trustee)	Telephone number

Type of clearance certificate requested

Indicate what type of tax return(s) you filed. For more information, see guides Doing taxes for someone who died - Canada.ca, T4012, T2 Corporation – Income Tax Guide, or T4013, T3 Trust Guide, whichever applies.

- ☐ T1 final return — Date of death: _____ (YYYY-MM-DD)
- ☐ T1 return for rights or things
- ☐ T1 return for income from a testamentary trust
- ☐ T1 return for partner or proprietor
- ☐ T3 Trust Income Tax and Information Return – Partial Distribution* — Last fiscal period ending filed: _____ (YYYY-MM-DD)
- ☐ T3 Trust Income Tax and Information Return – Final Distribution — Wind-up date: _____ (YYYY-MM-DD)
- ☐ T2 Corporation Income Tax Return — Fiscal period end date of the final T2: _____ (YYYY-MM-DD)

*T3 Partial distribution is only considered when there is an actual partial distribution of property of the estate or trust.

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 (YYYY-MM-DD)	Capacity (for example, executor, administrator, liquidator, or trustee)	Signature
Date (YYYY-MM-DD)	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 **publicsafety.gc.ca/cnt/trnsprnc/nfsrc-en.aspx**, Personal Information Bank CRA PPU 015.