Canada Revenue Agency | Agence du revenu du Canada

# REQUEST TO CLOSE BUSINESS NUMBER (BN) 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 such as where to send this form, call us at **1-800-959-5525**.

## Part A – Client Identification

| Name | Business Number |
|---|---|
| Trading name (if different from legal name) | |
| Mailing address | |
| City / Province / Postal Code | |
| Contact person / Title / Telephone number ( ) | |

## Part B – Cancelling your registration for goods and services tax/harmoized sales tax (GST/HST)

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

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

Cancellation date ☐☐☐☐ ☐☐ ☐☐ (Year Month Day)

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

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 have to remit the GST/HST on your last GST/HST return. Specific rules apply to capital property. For more information, contact us.**

## Part C – Closing your payroll account

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

Please state why you no longer need your payroll account. If it is for the same reason as you stated in Part B above, tick this box. ☐

Closing date ☐☐☐☐ ☐☐ ☐☐ (Year Month Day)

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

## Part D – Closing 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.

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

Please state why you no longer need your corporation income tax account. If it is for the same reason as you stated in Part B above, tick this box . ☐

Closing date ☐☐☐☐ ☐☐ ☐☐ (Year Month Day)

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

## Part E – Certification

I certify that the information given on this form and in any attached documentation is, to the best of my knowledge, true, correct, and complete, and that I am the client or that I am authorized to sign for the client.

Print your name _____ Signature _____

Title _____ Date ☐☐☐☐ ☐☐ ☐☐ (Year Month Day)

The *Privacy Act* protects personal information given on this form, which is kept in personal information bank CRA ACB 285.



(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca** ou au **1-800-959-3376**.)

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