Canada Revenue Agency | Agence du revenu du Canada

REQUEST TO CLOSE BUSINESS NUMBER (BN) ACCOUNTS

Use this form if you want to close one or more of your Business Number (BN) accounts. If you have other BN 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

Legal 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/harmonized 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 deductions account

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

Please state why you no longer need your payroll deductions 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 corporate 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 corporate income tax account you wish to close: RC0001 ☐ RC0002 ☐ or RC ____ (enter your account number)

Please state why you no longer need your corporate 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 corporate tax return up to the date of dissolution. Send us a copy of the articles of dissolution with your request to close your corporate 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.

(Français au verso)

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