



## Request to Close Business Number Program Accounts

Use this form if you want to close or cancel one or more of your business number (BN) program accounts. If you have other BN program accounts you wish to close or cancel, or if you have questions call us at **1-800-959-5525**. Send this completed form to your tax centre. The tax centres are listed at [cra.gc.ca/taxcentre](http://cra.gc.ca/taxcentre).

**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; **and**
- 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 [cra.gc.ca/slfi](http://cra.gc.ca/slfi).

<b>Part A – Business information</b>		
Business name	Business number	
Mailing address		
City	Province/Territory	Postal code
<b>Part B – Cancel RT program account for GST/HST</b>		
<p>Tick one or more boxes or fill in the account number to show which program accounts to cancel:</p> <p> <input type="checkbox"/> All RT program accounts             <input type="checkbox"/> RT0001             <input type="checkbox"/> RT0002             or             enter your RT account number <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px; vertical-align: middle;"></span> </p> <p>Please state the reason for cancelling the RT program accounts.</p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>		
<p>Cancellation date (YYYY-MM-DD) <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px; vertical-align: middle;"></span></p>		
<p><b>Note</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>• your cancellation date is the day after the last day of a fiscal year; and</li> <li>• you must have been registered for GST/HST for at least one year.</li> </ul> <p><b>You must send us any returns, remittances, or balances owing up to and including the cancellation date.</b></p> <p>To view expected returns and account balances online, use "My Business Account" at <a href="http://cra.gc.ca/mybusinessaccount">cra.gc.ca/mybusinessaccount</a>. Representatives can use "Represent a Client" at <a href="http://cra.gc.ca/representatives">cra.gc.ca/representatives</a>.</p>		
<p>Will you be transferring your business assets to another GST/HST registrant?</p> <p> <input type="checkbox"/> Yes             <input type="checkbox"/> No         </p> <p>If <b>yes</b>, you and the person acquiring your business assets 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, <i>Election Concerning the Acquisition of a Business or Part of a Business</i>.</p> <p>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 must remit the GST/HST on your last GST/HST return. Specific rules apply to capital property and prepaid expenses.</p> <p>For more information, see GST/HST Memorandum 2.7, <i>Cancellation of Registration</i> or contact us at <b>1-800-959-5525</b>.</p>		

**Part C – Close RP program account for payroll deductions**

You can close your payroll program account online using "My Business Account" at [cra.gc.ca/mybusinessaccount](http://cra.gc.ca/mybusinessaccount). A representative, authorized to act on your behalf, may close program accounts using "Represent a Client" at [cra.gc.ca/representatives](http://cra.gc.ca/representatives).

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, state the reason below.

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**

**Send us a copy of the instrument confirming the dissolution** (for example, the certificate of dissolution or the letters patent of dissolution) **with 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**.

Tick one box or fill in the account number to show which program account to close:

RC0001  RC0002 **or** enter your RC account number

Closing date (YYYY-MM-DD)

**Note**

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

**Part E – Certification**

You **must sign and date** this form. The CRA **must** receive this form **within six months** of the date it was signed or it will **not** be processed. This form **must only** be signed by an individual with **proper authority** for the business (see the choices below). If the name of the individual signing this form does not **exactly match** CRA records, this form will not be processed. Forms that cannot be processed, for any reason, will be returned to the business. To avoid processing delays, you **must** make sure that the CRA has complete and valid information on your business files **before** you sign this form.

By **signing and dating** this form, you authorize the CRA to cancel or close one or more program accounts in Part B, C, and D. We may contact you to confirm the information you have provided.

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 of an estate  an individual with delegated authority  an authorized representative

First name: \_\_\_\_\_ Last name: \_\_\_\_\_

Title: \_\_\_\_\_ Telephone number: \_\_\_\_\_

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

Signature: ► \_\_\_\_\_ Date (YYYY-MM-DD):

Personal information is collected under the *Income Tax Act*, *Excise Tax Act*, and other legislation to administer tax, benefits, rebates, elections, and related programs. It may also be used for any purpose related to the administration or enforcement of these Acts such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial 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 and request correction if there are errors or omissions. Refer to Info Source at [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), personal information bank CRA PPU 223.