

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)

