



APPLICATION FOR CLEARANCE

INSTRUCTIONS:

- If you have any questions about this form or how the legislation applies, please call the Income Taxation Branch at 250 953-3082 or toll-free at 1 800 663-7867.
- Failure to provide the requested information will delay processing of this application.
- Attach additional sheets if required.
- Additional information and forms are available at: www.sbr.gov.bc.ca/itb
- **Please type or print clearly.**

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the statutes below under the authority of these Acts and section 26 of the FOIPPA. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) **Email: FOI.QRYS@gov.bc.ca**

Please Note: A clearance letter indicates that no tax liability is known to the Income Taxation Branch at the date of issuance. However, additional tax liabilities may be discovered at a future date through audit or other means. Please refer to the INFORMATION AND INSTRUCTIONS on the reverse for additional details.

1. APPLICATION FOR CLEARANCE UNDER THE PROVISIONS OF – Check (✓) applicable boxes only and provide registration number.

Corporation Capital Tax Act: # _____ Insurance Premium Tax Act: # _____ Logging Tax Act: # _____

2. CLEARANCE REQUESTED BY

NAME AND ADDRESS OF FIRM MAKING THIS APPLICATION

YOUR FILE NUMBER

POSTAL CODE

CONTACT NAME

TITLE

TELEPHONE NUMBER

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ACTING ON BEHALF OF

PURCHASER SELLER LENDER OTHER, EXPLAIN:

3. SEARCH REQUIRED ON

NAME OF CORPORATION OR INDIVIDUAL

INCORPORATION NUMBER
ORIGINAL JURISDICTION

DOING BUSINESS AS

LOCATION – STREET ADDRESS, CITY, PROVINCE

POSTAL CODE

4. ISSUE CLEARANCE FOR THE PURPOSE OF

SALE OF ASSETS LOCATED AT: _____
 SALE OF SHARES
 OTHER: _____

5. FEES DUE

A fee of \$35.00 is charged for each clearance letter issued. A separate letter is issued for each Act. The fee applies to searches performed under the *Corporation Capital Tax Act*, *Insurance Premium Tax Act*, and *Logging Tax Act*, and must accompany your application. As payment must accompany each application, fax requests will not be accepted.

6. AUTHORIZATION TO RELEASE INFORMATION – From the corporation or individual on which search is to be conducted, named in Section 3.

I authorize the release of information to the firm named in Section 2 (or designate), pertinent to this application for clearance.

SIGNATURE	PRINT NAME	TITLE	DATE SIGNED YYYY / MM / DD
X			

7. CERTIFICATION OF APPLICANT

I certify that all information provided on this form is true and correct to the best of my knowledge and belief.

SIGNATURE	PRINT NAME	TITLE	DATE SIGNED YYYY / MM / DD
X			

INFORMATION AND INSTRUCTIONS

A clearance letter indicates that no tax liability is known to the Income Taxation Branch at the date of issuance. Additional tax liabilities may be discovered at a future date through audit or other means. In general, tax liabilities predating the clearance will apply to the seller where a sale is occurring between separate legal entities. Where the clearance is with respect to a share purchase, the additional tax liabilities will remain with the legal entity on which the clearance was provided. Exceptions to this may apply where circumstances warrant.

COMPLETING THE APPLICATION

To avoid delays in processing your application, you must complete all sections of the application. The application will be returned to you unprocessed if any one of the following are omitted:

- The legal name of the corporation or individual for which clearance is requested. (Section 3)
- The purpose of the search. (Section 4)
- Authorization by the corporation or individual on which clearance is requested, either by completing Section 6 on the front of this form or by providing a letter of authorization to release the information to the applicant. Please ensure the letter of authorization specifically lists all taxation statutes for which a search is required. (Note: For the purpose of clearance, this authorization is good for only 90 days from the date the form or letter was signed by the entity on which the search is requested.)
- The applicant's signature. (Section 7)
- The fee of \$35.00 for each clearance letter. Cheques are to be made payable to the Minister of Finance.

INFORMATION TO BE DISCLOSED

- We will confirm if the corporation or individual is registered on our database.
- For the most recently ended taxation year, if a return has been filed, we will confirm the tax payable as reported on the return and the balance in the instalment account. If the return has not been filed, we will confirm the balance of the instalment account.
- For previous taxation years, we will confirm any outstanding liability. If a return is outstanding, we will confirm this fact and any balance in the instalment account.
- For amalgamated corporations, we will only report on the successor corporation from the amalgamation date. A separate application is required for each predecessor corporation.

SENDING IN YOUR APPLICATION

Your request may be mailed or couriered to:

Mail

Income Taxation Branch
Clearance Section
PO Box 9444 Stn Prov Govt
Victoria BC V8W 9W8

Courier

Income Taxation Branch
Clearance Section
1st Floor – 1802 Douglas Street
Victoria BC

Please retain a copy of the application form for your records.

Clearance searches are processed in chronological order. **Please wait two weeks before enquiring as to the status of your application.**

In the interest of confidentiality, the confirmation will be sent to the applicant only.