



APPLICATION FOR CLEARANCE

GENERAL INQUIRIES

Telephone: 250 953-3082 Toll-free: 1 877 387-3332 Email: ITBTaxQuestions@gov.bc.ca

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the Insurance Premium Tax Act and/or the Logging Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Intergovernmental Relations, PO Box 9444 Stn Prov Govt, Victoria BC V8W 9W8 (telephone: Victoria at 250 387-3332 or toll-free at 1 877 387-3332). Email: ITBTaxQuestions@gov.bc.ca

INSTRUCTIONS

- Complete this form to apply for a clearance letter to confirm that no tax liability is known to the Income Taxation Branch. For more information, refer to the Information and Instructions on page 2.

SECTION 1 - APPLICATION CLEARANCE REQUESTED BY

Form fields for Section 1: APPLICANT NAME, CONTACT NAME AND TITLE, YOUR FILE NUMBER, MAILING ADDRESS, TELEPHONE NUMBER, ACTING ON BEHALF OF (PURCHASER, SELLER, LENDER, OTHER).

SECTION 2 - SEARCH REQUIRED ON

Form fields for Section 2: LEGAL NAME OF CORPORATION OR INDIVIDUAL BEING SEARCHED, BUSINESS NUMBER, INCORPORATION NUMBER ORIGINAL JURISDICTION.

CLEARANCE UNDER THE PROVISIONS OF - check (✓) boxes and provide account number of entity being searched, if applicable:

Checkboxes for Insurance Premium Tax Act and Logging Tax Act with account number fields.

TYPE OF OWNERSHIP - check (✓) one

Ownership checkboxes: CORPORATION, ASSOCIATION, PARTNERSHIP, SOLE PROPRIETOR, OTHER.

LOCATIONS - Provide the following information for each location, branch and/or division owned by the legal entity that is being searched. Attach additional sheets, if more space is required.

Form fields for Locations: DOING BUSINESS AS, LOCATION (include street or PO box, city, province and postal code).

SECTION 3 - ISSUE CLEARANCE FOR THE PURPOSE OF

Form fields for Section 3: SALE OF ASSETS/INVENTORY LOCATED AT, SALE OF AN INTEREST IN A BUSINESS, OTHER.

SECTION 4 - AUTHORIZATION TO RELEASE INFORMATION

From the corporation or individual on which search is to be conducted, named in Section 2. I authorize the release of information to the applicant named in Section 1 (or designate), pertinent to this application for clearance.

Form fields for Section 4: SIGNATURE, NAME, TITLE, DATE SIGNED.

SECTION 5 - CERTIFICATION OF APPLICANT

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

Form fields for Section 5: SIGNATURE, NAME, TITLE, DATE SIGNED.

## INFORMATION AND INSTRUCTIONS

A clearance letter indicates that no tax liability is known to the Income Taxation Branch at the time the clearance is issued. Additional tax liabilities may later be discovered through audit or other means. Generally, if the clearance is for a sale occurring between separate legal entities, any tax liabilities predating the clearance will be the responsibility of the seller. If the clearance is for a share purchase, the additional tax liabilities will remain with the legal entity on which the clearance was provided. Exceptions may apply in certain circumstances.

The clearance letter will provide the following information:

- Whether the corporation or individual is registered in our records.
- If a return has been filed for the most recently ended tax year, 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.
- Any outstanding liability for previous tax years. We will also confirm if a return is outstanding and any balance in the instalment account.

For amalgamated corporations, a clearance letter will be issued in the current amalgamated name only. A separate application is required for each predecessor corporation.

### COMPLETING THE APPLICATION

Complete **ALL** sections of the application. Incomplete information may delay processing and your application may be returned to you.

**Section 4** - Authorization by the corporation or individual on which clearance is requested. Authorization may be provided either by completing this section or by providing a letter authorizing the ministry to release the information and a copy of the certificate to the applicant. A letter of authorization must list all tax Acts for which a search is required. The authorization is valid for 90 days from the date the application or letter was signed by the corporation or individual on which clearance is requested.

### SENDING IN THE APPLICATION

Mail or courier your application to:

#### Mail

Ministry of Finance  
Income Taxation Branch  
PO Box 9444 Stn Prov Govt  
Victoria BC V8W 9W8

#### Courier

Ministry of Finance  
Income Taxation Branch  
1<sup>st</sup> Floor – 1802 Douglas Street  
Victoria BC

Keep a copy of the application for your records.

Clearance searches are processed in order of the date they are received. **Please wait at least two weeks before enquiring about the status of your application.**

To maintain confidentiality, the clearance letter will be sent by mail to the applicant only.