

# Request by an Insolvency Practitioner for a Waiver of the Requirement to file a T2 Corporation Income Tax Return under Subsection 220(2.1) of the *Income Tax Act*

— Part 1 – Insolvency practitioner \* —

Address of insolvency practitioner      Name of insolvent corporation      Business number of insolvent corporation      Fiscal period **    Year Month Day      Tax year start    Year Month Day      Effective	
Fiscal period **  Year Month Day  Year Month Day    Tax year start  Tax year end	Address of insolvency practitioner
Tax year start  Tax year end    Effective	Name of insolvent corporation
Effective,was appoin Date (Year Month Day) Insolvency practitioner	Fiscal period **
Date (Year Month Day) Insolvency practitioner	Tax year start
Capacity	he
* Insolvency practitioner refers to a trustee in bankruptcy, a receiver, or a liquidator, and every agent or other person administering, managing, winding controlling, or otherwise dealing with the property, business, estate, or income of a corporation, other than a shareholder, director, officer or employe corporation.	· · · · · · · · · · · · · · · · · · ·
** The corporation's tax year is its fiscal period. A fiscal period cannot be longer than 53 weeks (371 days). Complete a separate form for each period.	Capacit * Insolvency practitioner refers to a tr controlling, or otherwise dealing wit

# – Part 2 – Certification -

We certify that we are unable to prepare a corporation income tax return for the fiscal period noted above. The actions and reasonable efforts taken to compile, examine, or reproduce the necessary records of the corporation for the purposes of filing the outstanding corporation income tax return for the above-noted insolvent corporation are described below. (Attach a separate page if you need more space.)



## – Part 3 – Acknowledgement -

We acknowledge that the Minister may make a future request for documents or information with respect to the return if the requirement to file the return is waived as requested, and we certify that we hereby undertake to make such documents or information available to the authorities designated by the Minister, upon request.

We acknowledge that, pursuant to the *Income Tax Act*, all relevant available financial information of the corporation, if any, in regards to the preparation of this request may be subject to inspection and audit by the relevant governmental authorities.

We further acknowledge that a waiver, as requested by this form, does not preclude compliance, present and future, by the insolvency practitioner with all other relevant provisions of the *Income Tax Act*, including subsection 128(1) or with section 22 of the *Bankruptcy and Insolvency Act*.

## — Part 4 – Authorized Signatory –

In accordance with the certification and acknowledgement within parts 2 and 3, we hereby request that the Minister of National Revenue waive the requirement to file a corporation income tax return for the above fiscal period.

Name of insolvency practitioner firm

Capacity

for

Name of insolvent corporation

Date (Year Month Day)

per:

Signature of the individual insolvency practitioner representing the insolvent corporation

Mail or fax this completed form to your tax services office's Regional Intake Centre for Insolvency:

### Atlantic Region

Canada Revenue Agency Nova Scotia Tax Services Office Revenue Collections Division Regional Intake Centre for Insolvency 1557 Hollis Street PO Box 638 Halifax NS B3J 2T5

Telephone: 1-800-884-3242 Fax: 902-426-0016

#### **Prairie Region**

Canada Revenue Agency Edmonton Tax Services Office Revenue Collections Division Regional Intake Centre for Insolvency 4th Floor 9700 Jasper Avenue Edmonton AB T5J 4C8

Telephone: 1-866-219-0283 Fax: 780-495-0424

#### Ontario Region

Canada Revenue Agency London-Windsor Tax Services Office Revenue Collections Division Regional Intake Centre for Insolvency 3rd Floor 451 Talbot Street London ON N6A 4R3

Telephone: 1-855-216-2969 Fax: 519-645-5397

#### **Quebec Region**

Canada Revenue Agency Central and Southern Québec Tax Services Office Revenue Collections Division Regional Intake Centre for Insolvency 2250 St-Olivier Street Trois-Rivières QC G9A 4E9

Telephone: 1-866-248-1576 Fax: 819-371-1823 Fax: 1-800-567-9325

#### Pacific Region

, and not in its personal capacity,

Canada Revenue Agency Fraser Valley and Northern Tax Services Office Revenue Collections Division Regional Intake Centre for Insolvency 9737 King George Boulevard PO Box 11575, Station Main Surrey BC V3T 0E5

Telephone: 1-866-891-7403 Fax: 1-866-219-0311

# Privacy statement –

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act 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 **www.cra-arc.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html**, personal information bank CRA PPU 047.