



# Reporting Changes to the CRA

July 28, 2021

# Making changes to your business? Some must be reported to the Canada Revenue Agency.

## Make updates online

You can visit the CRA's [Changes to your business and Canada Revenue Agency program accounts](#) page to get the information you need for your next steps when your business is going through changes. You can make some business changes online through [My Business Account](#), a secure service that will protect your information.

## Here are some updates you can make online:

- [Authorize a representative](#)
- [Change a business address](#)
- [Change a business operating name](#)
- Manage owner phone number
- Manage notification preferences to add or change an email

*You should note that an authorized representative can't change your business address using Represent a Client.*

## Getting back to business

As Canada continues to recover from the COVID-19 pandemic, businesses are beginning to resume operations. When you resume your business operations, depending on your situation, you may need to contact the CRA:

- **When you decide to re-open a business account, including a payroll or GST/HST account, and the legal entity has not changed** – all you need to do is ask by calling the CRA at 1-800-959-5525 (note that you may be asked to provide additional information to confirm your identity if you phone in.)
- **If the legal entity has changed** – the CRA consider you to be a new business and you will need to register for a new business number and new program accounts.
- **If you dissolved a corporation and would like to re-open a Corporate Income Tax account** – you must send articles of revival to your tax services office. To find your office go to [Tax services office and tax centres](#). Reviving a corporation is not a change in the legal entity.

### Other changes the CRA needs to know about

The CRA gets thousands of questions each year from businesses looking for help as they change. The CRA's [Changes to your business and Canada Revenue Agency program accounts](#) page will give you information on what the CRA needs in many common situations, such as:

- **Administrative changes** - Among other things, you have to contact the CRA if you want to change your fiscal year-end, the name or address of your business or the business activity you're engaged in. You'll also have to inform the CRA whenever one of the owners, partners or directors of your business changes. You can also contact the CRA to update your phone number and email address.
- **Growing your business** – Information is available on the tax implications of buying a business, opening more branches, locations and divisions; bringing personal assets into your business; adding CRA program accounts to your business number, and more.
- **Changes to business operations** – Find out what the CRA needs if you are looking to temporarily stop business operations or sell your business, close CRA program accounts; file for bankruptcy or enter into receivership; if there has been a retirement or death of business owner or partner, and more.

### Liaison Officer service

The CRA offers a free [Liaison Officer service](#) to owners of small businesses and self-employed individuals to help them understand their business tax obligations. The CRA has many products and services tailored for these businesses. The CRA's Liaison Officers are available year-round to guide you through these over the phone and/or through videoconference. The information you choose to discuss with a Liaison Officer will not be shared with other areas of the CRA, or anyone else.

You can request a visit from a Liaison Officer using the CRA's [online request form](#).

*If you have any questions, please feel free to contact us at (905) 549-8463.*