WAIVER IN RESPECT OF THE NORMAL REASSESSMENT PERIOD

- For use by a taxpayer to waive the normal reassessment period in respect of a taxation year, as defined in subsection 152(3.1), within which the Minister may assess, reassess or make additional assessments under subsection 152(4) of the *Income Tax Act*.
- One completed copy of this Waiver is to be filed with the Tax Services Office within:
 - (1) four years, where at the end of the year the taxpayer is a mutual fund trust or a corporation other than a Canadian-controlled private corporation, or
 - (2) three years in any other case,

after the earlier of the day of mailing of a notice of an original assessment or of a notification that no tax is payable for a taxation year.

- In order for a Waiver to be valid, the matter(s) being waived must be specified in the space provided and the Waiver must not specify a time limit in respect of its period of application.
- A Waiver may be revoked only by filing a Notice of Revocation of Waiver (form T652), and such revocation is effective on the day that is six months after the date on which the Notice is filed.
- This Waiver must be signed by the taxpayer or legal representative, or if a corporation, by an authorized officer.

Name of taxpayer (Print) (if there has been a name change or amalgamation, also indicate the pre	vious name in brackets.)	
Address		
Social Insurance Number or Business Number	Waiver for the Taxation Year End	ded Year Month Day
WAIVER		
additional assessments or assess tax, interest or penalties under the A respect of:	ct is hereby waived for the ta	axation year indicated above, in
Signature of taxpayer, legal representative or authorized officer		Date
Position or Office		
T2029 (05)	ational Dayanya	



DO NOT USE THIS AREA