

NONDISCLOSURE STATEMENT OF TAXPAYER'S AUTHORIZED REPRESENTATIVE

To the competent authorities of Canada and the United States undertaking an arbitration proceeding described in paragraphs 6 and 7 of Article XXVI (Mutual Agreement Procedures) of the income tax convention between Canada and the United States, as necessary in order to reach a mutual agreement under Article XXVI regarding the request filed with the Canadian Competent Authority on [date] .

I hereby agree that neither I nor any member of my firm's office staff nor any other person who may assist me or the firm in the mutual agreement proceeding requested in the letter of [date] submitted to the competent authority of Canada by [name of taxpayer] and as likewise submitted to the competent authority of the United States will disclose to any person (other than the taxpayer, another concerned person,¹ its authorized representative or agent, or one of the competent authorities or its authorized representative) any information received during the course of the arbitration proceeding from either Contracting State or the arbitration board, other than the determination of such board.

Date

Signature

Printed Name

Position

Notarized by:

Date

Signature

Printed Name

Position

¹ As defined in paragraph 7(a) of Article XXVI of the Canada –US Income Tax Convention (1980), the term "concerned person" means the presenter of a case to a competent authority for consideration under Article XXVI and all other persons, if any, whose tax liability to either Canada or the United States may be directly affected by the mutual agreement arising from that consideration.