

NONDISCLOSURE STATEMENT OF TAXPAYER

NAME OF TAXPAYER

ADDRESS

CITY

PROVINCE

COUNTRY

POSTAL CODE

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]

The taxpayer understands that arbitration proceedings will commence in accordance with Article XXVI of the above-noted income tax convention only if this or a similar nondisclosure statement is submitted to the competent authorities of Canada and the United States.

The above-named taxpayer and, if applicable, each of the concerned persons covered by this nondisclosure statement, agrees not to disclose to any person (other than the taxpayer's authorized representative or agent and other concerned person, its authorized representative or agent) on 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. The taxpayer confirms it has the legal authority to bind all concerned persons covered by this nondisclosure statement.

This nondisclosure statement also covers the following concerned persons¹ that the taxpayer has the legal authority to bind:

[Enter name and address of each such concerned person. If none, enter "Not Applicable."]

The following concerned persons, if any, are not covered by this nondisclosure statement (and therefore must submit a separate nondisclosure statement on their own behalf):

¹As 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. A concerned person that has the legal authority to bind any other concerned person(s) on this matter may do so in a comprehensive statement.

[Enter name and address of each such concerned person. If none, enter "Not Applicable."]

The following persons are all of the representatives or agents of the taxpayer or, if applicable, the specified concerned person, who have been authorized to assist the taxpayer or specified concerned person in the mutual agreement procedure to which this nondisclosure statement applies. Attached to this nondisclosure statement are the nondisclosure statements of each of these representatives and agents, as required by paragraph 7 of Article XXVI.

[Enter name and address of each such representative or agent and the concerned person(s) for which each is acting. If none, enter "Not Applicable."]

Date

Signature

Printed Name

Position

Notarized by:

Date

Signature

Printed Name

Position

SAMPLE