

Waiver in respect of the normal reassessment period or extended reassessment period

DO NOT USE THIS AREA

For use by a taxpayer to waive the normal reassessment period in respect of a taxation year, as defined in subsection 152(3.1), or the additional three year period referred to in paragraph 152(4)(c), within which the Minister may assess, reassess or make additional assessments under subsection 152(4) of the *Income Tax Act*.

For a Waiver in respect of the normal reassessment period provided under subparagraph 152(4)(a)(ii):

- 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 a notification that no tax is payable for a taxation year.

A Waiver in respect of the normal reassessment period 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.

For a Waiver in respect of the extended reassessment period provided under paragraph 152(4)(b):

- One completed copy of this Waiver is to be filed with the Tax Services Office within three years after the expiry of the normal reassessment period.
- The Department of Finance released draft legislation for consultation on July 16, 2010 to amend subsection 152(4.1) of the *Income Tax Act* to allow a taxpayer to revoke a waiver made under paragraph 152(4)(c). This amendment would come into force on Royal Assent.

Instructions applicable to both Waivers:

- 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.
- 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, indicate the previous name in brackets. ABC Canada Productions Inc.		Name of production company as it appears on the related corporate tax return	
Address 123 Main Street			
Montreal, Quebec A1B 2C2		Note: Separate waiver form required for each taxation year	
9-digit business number issued by the CRA			
Social Insurance Number or Business Number	1 2 3 4 5 6 7 8 9	Waiver for the taxation year ended	Year Month Day 2 0 1 3 1 2 3 1

WAIVER

Check the applicable box and complete as directed:

- The normal reassessment period referred to in subparagraph 152(4)(a)(ii) of the *Income Tax Act*, within which the Minister may reassess or make additional assessments or assess tax, interest or penalties under the *Act* is hereby waived for the taxation year indicated above, in respect of:
 the Canadian Film or Video Production Tax Credit (section 125.4 of the *Income Tax Act*) for the following production(s):
 Title(s): Canadian TV Show
 Case File Number(s): 30000
- The additional three year period referred to in paragraph 152(4)(c) of the *Income Tax Act*, within which the Minister may reassess or make additional assessments or assess tax, interest or penalties under the *Act* is hereby waived for the taxation year indicated above, in respect of: (Specify the provision found in one of subparagraphs 152(4)(b)(i) to (vi) where the assessment, reassessment or additional assessment could otherwise have been issued.)

Signature of taxpayer, legal representative or authorized officer	Print name clearly before signing, original signature required	Date 2014-02-01
Position or Office President	Print position or title clearly	