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Canada Revenue Agency | Agence du revenu du Canada

PROTECTED A when completed

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, also indicate the previous name in brackets.	
Address	
Social Insurance Number or Business Number	Waiver for the taxation year ended Year Month Day

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 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	Date
Position or Office	

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca** ou en composant le **1-800-959-3376**.)

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