



Ministry of Finance  
 Corporations Tax  
 33 King St West  
 PO Box 629  
 Oshawa ON L1H 8X4

**Waiver of Time Limit for Issuing Reassessments**  
*Corporations Tax Act*

For use by corporations to waive the time limit within which the Minister may assess, reassess, or make additional assessments under the *Corporations Tax Act*.

Two completed copies of this waiver are to be sent to the Ministry of Finance, Tax Compliance and Regional Operations Branch, Corporations Tax, 33 King Street West, PO Box 629, Oshawa, ON L1H 8X4, within the time limit specified in clause 80(11) (c) of the *Corporations Tax Act*, the normal reassessment period.

For a waiver to be valid the income tax and/or capital tax matter(s) for which the time limit is waived must be specified in the space provided. The waiver will automatically apply to any matter(s) that are consequential to any specified matter(s).

This is a permanent waiver with respect to the herein specified matter(s). A waiver which stipulates a time limit will not be accepted.

This waiver may be revoked under clause 80(12) (a) of the *Corporations Tax Act*, by filing a "Notice of Revocation of Waiver". This waiver must be signed by a signing officer with the authority to bind the corporation.

\_\_\_\_\_  
 Name of Corporation

\_\_\_\_\_  
 Give full address including City, Municipality, County and Province

<b>Account Number</b>		<b>Taxation year to which this waiver applies</b>	Month _____ Year _____
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**Waiver**

**The time limit referred to in subsection 80(11) of the *Corporations Tax Act*, within which the Minister of Finance 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:**

Name (please print)		Position or Office	
Signature	Date	Date received by the Ministry of Finance	