



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

Notice of Revocation of Waiver
Corporations Tax Act

For use by corporations to revoke, under clause 80(12) (a) of the *Corporations Tax Act*, a waiver previously filed under subclause 80(11) (a) (iv), in respect of the time limit for issuing reassessments.

A separate Notice of Revocation must be completed for each waiver to be revoked.

Two completed copies of this notice, along with a copy of the waiver previously filed, 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.

The waiver will be revoked automatically on the day that is one year after the date the Notice of Revocation of Waiver is filed with the Minister of Finance.

A copy of the notice will be returned to the corporation indicating the date filed with the Minister of Finance.

A “Notice of Revocation of Waiver” cannot be rescinded or cancelled once it has been filed with the Minister of Finance. This Notice of Revocation of Waiver must be signed by a signing officer with the authority to bind the corporation.

A corporation may revoke, under clause 80(12)(b) of the *Corporations Tax Act*, the “automatic waiver” for Ontario purposes, resulting from the filing of a federal waiver under subsection 152(4) of the *Income Tax Act (Canada)*. To do this the corporation must file with the Minister of Finance a copy of the federal Notice of Revocation of Waiver filed under subsection 152 (4.1) of the *Income Tax Act (Canada)*. Such “automatic waiver” will be revoked on the day that is one year after the date the copy of the federal Notice of Revocation of Waiver is filed with the Minister of Finance.

 Name of Corporation

 Give full address including City, Municipality, County and Province

Account Number		Date on which relevant waiver was signed
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I hereby request revocation of the attached waiver for the taxation year Month _____ Year _____

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