



### Waiver in Respect of the Normal Determination Period for a Partnership

- For use by a partnership to waive, under subparagraph 152(4)(a)(ii) of the Income Tax Act (Act), the normal determination period within which the Minister may make a determination (or redetermination) under subsection 152(1.4) of the Act in respect of the partnership for a fiscal period.
- One completed copy of this Waiver is to be filed with the Tax Services Office within 3 years after the later of:
  - (1) the day on or before which an information return for the fiscal period of the partnership is, or but for subsection 220(2.1) of the Act would be, required to be filed under section 229 of the Income Tax Regulations, and
  - (2) the day the return is filed.
- In order for the 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.
- As provided under subsection 152(1.9) of the Act, the Waiver can be signed by one partner of the partnership if that partner is designated for that purpose in the information return for the fiscal period, or otherwise expressly authorized by the partnership. If no partner is so designated or authorized, the waiver must be signed by all the partners of the partnership.
- A Waiver in respect of the normal determination period for a partnership may be revoked only by filing a Notice of Revocation of Waiver (form T109), and such revocation is effective after the day that is six months after the date on which the Notice is filed.

Name of partnership (Print)							
Address of partnership (Print)							
Business number of the partnership	Waiver for fiscal period ended <table style="float: right; text-align: center; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black; width: 15px;">Year</td> <td style="border-bottom: 1px solid black; width: 15px;">Month</td> <td style="border-bottom: 1px solid black; width: 15px;">Day</td> </tr> <tr> <td style="border: none;">     </td> <td style="border: none;">   </td> <td style="border: none;">     </td> </tr> </table>	Year	Month	Day			
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<b>Waiver (under subparagraph 152(4)(a)(ii) of the Act)</b>							
The normal determination period within which the Minister may make a determination (or redetermination) under subsection 152(1.4) of the Act is hereby waived for the fiscal period indicated above, in respect of:							
Name of the designated or authorized partner (Print)	Signature of designated or authorized partner						
Position or office (Print)	Date <table style="float: right; text-align: center; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black; width: 15px;">Year</td> <td style="border-bottom: 1px solid black; width: 15px;">Month</td> <td style="border-bottom: 1px solid black; width: 15px;">Day</td> </tr> <tr> <td style="border: none;">     </td> <td style="border: none;">   </td> <td style="border: none;">     </td> </tr> </table>	Year	Month	Day			
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