

REFERENCE UNDER
SECTION 173 OF THE *INCOME TAX ACT*,
SECTION 310 OF THE *EXCISE TAX ACT*,
SECTION 97.58 OF THE *CUSTOMS ACT*,
SECTION 51 OF THE *AIR TRAVELLERS SECURITY CHARGE ACT*,
SECTION 204 OF THE *EXCISE ACT, 2001*
OR SECTION 62 OF THE *SOFTWOOD LUMBER PRODUCTS EXPORT CHARGE ACT, 2006*,
AS THE CASE MAY BE

TAX COURT OF CANADA

IN THE MATTER of an agreement that a question should be determined by the Court under section 173 of the *Income Tax Act*, section 310 of the *Excise Tax Act*, section 97.58 of the *Customs Act*, section 51 of the *Air Travellers Security Charge Act*, section 204 of the *Excise Act, 2001* or section 62 of the *Softwood Lumber Products Export Charge Act, 2006*, as the case may be.

- (a) If the taxpayer is an individual state home address in full and in the case of a corporation state address in full of its principal place of business in the province or territory in which the reference is instituted,
- (b) Identify the assessment(s) to which the reference relates,
- (c) Relate the material facts that give rise to the reference,
- (d) Specify the question of law, fact or mixed law and fact that the parties agree should be determined by the Court,
- (e) Set forth in separate paragraphs the determination that His Majesty and the taxpayer are seeking,
- (f) Refer in separate paragraphs to the statutory provisions relied on by His Majesty and the taxpayer, and
- (g) Date of reference.

(Name of taxpayer or taxpayer's counsel)

*(Address for service, telephone number, fax number,
if any, of taxpayer's counsel or, if taxpayer is appearing
in person, state telephone number or fax number, if any)*

(Name of counsel for His Majesty)

(Address and telephone number)