

FORM 21(1)(c)

**SECTION 174 OF THE *INCOME TAX ACT*,
SECTION 311 OF THE *EXCISE TAX ACT*,
SECTION 52 OF THE *AIR TRAVELLERS SECURITY CHARGE ACT*,
SECTION 205 OF THE *EXCISE ACT, 2001*
OR SECTION 63 OF THE *SOFTWOOD LUMBER PRODUCTS EXPORT CHARGE ACT, 2006*,
AS THE CASE MAY BE**

TAX COURT OF CANADA

IN THE MATTER of an application by the Minister of National Revenue made under section 174 of the *Income Tax Act*, section 311 of the *Excise Tax Act*, section 52 of the *Air Travellers Security Charge Act*, section 205 of the *Excise Act, 2001* or section 63 of the *Softwood Lumber Products Export Charge Act, 2006*, as the case may be, for the determination of a question.

- (a) The names and addresses of the taxpayers who it is intended shall be bound by the determination of the question. If a taxpayer is an individual state home address in full and if a taxpayer is a corporation state the address in full of its principal place of business in the province or territory in which the reference is instituted,
- (b) Identify the assessments or proposed assessments in respect of which the determination is sought,
- (c) Specify the question of law, fact or mixed law and fact in respect of which a determination is sought,
- (d) Relate the facts and reasons on which the Minister relies and has based or intends to base assessments of tax payable by each of the taxpayers named in the application,
- (e) Refer to the statutory provisions that the applicant relies on, and
- (f) Date of reference.

(Name of counsel for His Majesty)

(Address and telephone number)

(FORM AS AMENDED BY SOR/92-41, s. 4; SOR/2004-100, s. 30; SOR/2007-142, s. 20; SOR/2008-303, s. 23.)