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.)