



Waiver of Determination Period

under the Income Tax Act

Instructions

- Complete this form to waive the determination period related to the Natural Gas Tax Credit under section 187(2) of the Income Tax Act.
- Provide an explanation for the request to waive the determination period in [Part 2](#).
- A waiver may only be revoked by filing a [Notice of Revocation of Waiver \(FIN 589\)](#). The revocation is effective six months after the date the notice is filed.
- This waiver must be signed by the taxpayer, legal representative or authorized signing officer.
- This waiver must be filed with the commissioner within 4 years of the date of the initial notice of determination for a taxation year.
- For more information, see gov.bc.ca/IncomeTaxes or our [Natural gas tax credit](#) page.

How to Submit the Form

Securely Attach Online (recommended)

Scan your completed form and attach it to your natural gas tax credit account through [eTaxBC](#)

Email

Email your completed form directly to the auditor assigned to your file.

General Inquiries

In Victoria: 250-387-3332

Toll free: 1-877-387-3332

Email: ITBTaxQuestions@gov.bc.ca

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering section 187 of the Income Tax Act under the authority of both this Act and section 26 of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Intergovernmental Relations, PO Box 9444 Stn Prov Govt, Victoria BC V8W 9W8 (telephone: Victoria at 250-387-3332 or toll free at 1-877-387-3332). Email: ITBTaxQuestions@gov.bc.ca

Part 1 – Taxpayer Information

Full Legal Name of Taxpayer

Mailing Address (include street or PO box, city, province and postal code)

Natural Gas Tax Credit (NGC) Account Number

Applicable Taxation Year
yyyy / mm / dd

Part 2 – Explanation of Waiver Request

Explain the reason you are requesting to waive the determination period. Attach additional pages if more space is required.

Part 3 – Authorization

Name of Taxpayer, Legal Representative or Authorized Signing Officer

Position or Office

Signature of Taxpayer, Legal Representative or Authorized Signing Officer

Date Signed
yyyy / mm / dd

X