

KERRY LYNN ARMSTRONG, B. Comm, CPA, CA

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WAIVER

RE: Foreign Property Reporting

We confirm that Kerry Lynn Armstrong, CA has made us aware of the information returns regarding foreign property returns, T1134, T1135, T1141 and T 1142. We are also aware of the penalties for late filing. (Please refer to follow up email for details).

We did not have any (1) specified foreign property, (2) any foreign affiliates, (3) any transfers to non-resident trusts or (4) any indebtedness owed to, or distributions received from, non-resident trusts over a value of \$100,000 Cdn that require us to file one or more of returns T1134, T1135, T1131, and T1142.

We also understand that if we have interest in foreign property in future years we may be required to file foreign property information returns for those years.

Yours truly,

KERRY LYNN ARMSTRONG, B. Comm, CPA, CA

Applies to tax filing year 20_____

Client Signature

Date: _____

Spouse's Signature (If applicable)

Date: _____

Only ONE of these forms is required per couple