

Dear

SIN:

Taxpayer:

Mailing address:

Re: Designating principal residence, election Subsection 45(2) of the Income Tax Act

I am making an election under Subsection 45(2) of Income Tax Act to designate and to treat the below mentioned property as my principal residence starting from the 2017 taxation year:

Property

Purchase date:

Address:

Owner:

Election date as of:

My 2017 individual tax return is attached with this letter, and it has not been assessed yet. Kindly assess my 2017 tax return and accept my 45(2) election. Please mail confirmation that the CRA has received my 45(2) election letter to me.

Thank you.

Sincerely yours,

Name:

Date:

Signature: