



TSO, Winnipeg MB R3C 3Z3

Date	Mar 18, 2025
Account Number	XXX XX8 197
Reference Number	GB2432 4095 9165

MARTIN DIKO
7883 NELSON ST
MISSION BC V4S 1E3

Dear Martin Diko,

Subject: Relief decision for the tax year 2023
Form T1135, Foreign income verification statement

I am responding to your request of November 13, 2024, asking us to cancel the:

- arrears interest
- late-filing penalty

After carefully considering the facts and circumstances of this case, I am approving your request.

Based on the circumstances provided, the late-filing penalty and arrears interest charged to the tax year 2023, in relation to the Form T1135 will be cancelled in full.

Please note that Form T1135 is a separate filing requirement from your income tax return, and different penalty rules apply.

Form T1135 must be filed on or before the due date of your income tax return every year. Form T1135 must be filed by the due date whether or not you are required to file an income tax return or have taxes payable. Failure to file by the due date will result in a penalty of \$25 per day up to a maximum of \$2,500 under subsection 162(7) of the Income Tax Act.

It may take up to 16 weeks to complete the cancellation. A notice of reassessment will be issued under separate cover. For more information, call 1-800-959-8281.

Information Circular IC07-1R1, Taxpayer Relief Provisions, outlines the guidelines we follow when making a decision. For more information on the taxpayer relief provisions and related forms and publications, go to canada.ca/taxpayer-relief.

If you have any questions about this decision, please call 1-866-238-3475.

Sincerely,

J. Kinyumu
Team Leader
Taxpayer Relief Centre of Expertise
Appeals Branch