

Jon Smith
ADDRESS
SIN: ###-###-####

April 29, ####

Competent Authority Services Division
International and Large Business Directorate
5th Floor, Canada Building
344 Slater Street
Ottawa, ON K1A 0L5

Dear Competent Authority Services Division,

I am a citizen of the United States and a resident of Canada while I am a resident in the country on 3-year work permit at the University of XXX. Under paragraph 7 of Article XVIII of the *Canada-US Income Tax Convention*, **I elect to defer Canadian Taxation with respect to any income accrued in my Roth IRA accounts, until such time as a Canadian contribution is made.** CRA *Income Tax Technical News* #43 states that I should specify the following information concerning my Roth IRAs:

Account Holder:	Jon Smith
Account holder's Canada Address	XXX XXX
Account Holder's Permanent address:	XXX XXX
US social security #:	###-##-####
Canada SIN number:	###-###-####
Account Provider:	Vanguard PO Box 7800 Philadelphia, PA 19101-9892
Account Numbers (both at Vanguard):	XXX and YYY
Establishment date of account XXX:	Date
Establishment date of account YYY:	Date
Date I became a resident of Canada:	Date
Total Value of my Vanguard IRAs when I entered Canada:	\$XXXX USD
Contributions made while in Canada:	NONE

I HAVE NOT made any contributions to these or any other Roth IRA accounts since I entered Canada, nor will I do so.

Sincerely,

Jon Smith