



## Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents

**Before you start:**

- Do not submit this form if you have, or are eligible to obtain, a social insurance number (SIN). For more information about obtaining a SIN, call Service Canada toll-free at **1-800-206-7218**. Select option "3" for SIN information. If you are calling from outside Canada, or if you have a rotary dial telephone, call **506-548-7961** (long distance charges will apply). You may also visit their website at [servicecanada.gc.ca](http://servicecanada.gc.ca).
- Do not submit this form if you have previously obtained a SIN, an ITN, or a temporary taxation number. Continue to use the tax number you have already been issued.

**Indicate the reason you are applying for an ITN:**

- Filing a Canadian income tax return
- Filing a Canadian income tax return for Electing Under section 216 return (please submit the return with this application)
- Filing an application to waive or reduce Canadian withholding tax on payments that you receive
- Disposing of taxable Canadian property
- International Student (without a work permit)

**Supporting certified documents:  
(one of which must contain a photo)**

- Valid passport
- Driver's licence
- Other (please identify): \_\_\_\_\_

### Identification (please print)

<b>1. Name</b>			
Last name	First name	Middle name(s)	
<b>2. Foreign address</b>			
Apartment number, street address, street name			
City	Province or State	Country	Postal code or zip code
<b>3. Mailing address (if different from above)</b>			
Care of (c/o) – Enter the name of the individual representing the applicant in Canada (if any)		Apartment number, street address, street name	
City	Province or State	Country	Postal code or zip code
<b>4. Birth information</b>			
Date of birth (YYYY-MM-DD)		Country of birth	
<b>5. Other information</b>			
Foreign tax identification number		Telephone number	

### Certification of Applicant

I, \_\_\_\_\_ ,  
(Please print applicant name)

certify that the information given on this form is, to the best of my knowledge, correct and complete.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of applicant (electronic signature is not accepted)

**Is this form for you?**

Use this form to apply for an individual tax number (ITN) from the Canada Revenue Agency (CRA). An ITN is a nine-digit number issued to non-resident individuals who need an identification number but who are not eligible to obtain a social insurance number (SIN).

**Who can apply**

You can apply if you do not have, and are not eligible to obtain, a SIN but you need to provide an individual tax number to the CRA. For example, this could occur if you are:

- an international student (without a work permit) who either has to file or intends to file a Canadian income tax return. International students with a work permit should contact Service Canada directly to obtain a SIN. [esdc.gc.ca/en/reports/sin/apply.page](https://esdc.gc.ca/en/reports/sin/apply.page)
- a non-resident filing an application to waive or reduce Canadian withholding tax;
- a non-resident disposing of taxable Canadian property; or
- a non-resident who has to file or intends to file a Canadian income tax return;
- a non-resident who has to file or intends to file a Canadian income tax return for Election under section 216 [canada.ca/en/revenue-agency/services/forms-publications/forms/t1159.html](https://canada.ca/en/revenue-agency/services/forms-publications/forms/t1159.html).

**Note:** Do not complete Form T1261 if you already have an ITN, a SIN, or a temporary taxation number.

**When to apply**

Complete this form as soon as you meet the requirements described in "Who can apply" on this page. Apply early to make sure you receive an ITN before you need to use it. Allow four to six weeks for us to notify you in writing of your ITN. If you have not received your ITN at the end of the six-week period, you may call us to find out the status of your application (see "Telephone help" on this page).

**How to apply**

If you are completing Form T1261 for the purpose of:

- filing an income tax return;
- filing an application to waive or reduce Canadian withholding tax on payments that you receive;
- disposing of taxable Canadian property; or
- filing an income tax return for Electing under section 216.

make sure you:

- complete sections one (1) to five (5) on the application;
- provide the date and your signature in the certification section; and
- include original, certified, or notarized copies of your supporting documents.
- filing an income tax return for Electing under section 216

Please note that faxes and emails with scanned documents are not acceptable. Mail application and supporting documentation to:

Mailing address:  
**Attn: ITN unit**  
**Services and Benefits**  
**Section Benefits Division**  
**Sudbury Tax Centre**  
**1050 Notre Dame Ave**  
**Sudbury ON P3A 5C1**  
**Canada**

Courier address:  
**Attn: ITN Unit**  
**Services and Benefits**  
**Section Benefits Division**  
**Sudbury Tax Centre**  
**1050 Notre Dame Ave**  
**Sudbury ON P3A 5C1**  
**Canada**

**Specific instructions**

**Indicate the reason you are applying for an ITN** – You **must** check a box to indicate the reason you are applying for an ITN.

**Supporting certified documents** – Identify the supporting documents that you have provided.

The document(s) you provide must be current and must verify your identity. The documents must include your name, date of birth, and photograph. You may have to provide a combination of documents for this purpose. Examples of acceptable documents include: a passport, driver's licence, study permit/student authorization, and diplomatic identity card.

At a later date, we may request other supporting documentation.

Documents that are photocopied **MUST** be certified by local officials such as doctors, lawyers, teachers or officials in a federal department or a provincial ministry. We will not accept any photocopies that have not been certified. A certified copy is a photocopy of a document, which is then duly signed with a notation that this is a true copy of the original and the person certifying must indicate his or her official title.

We will return any original documents that you submit. We will not return copies of documents.

**Identification**

- 1. Name** – Enter your legal name as it appears on your documentation.
- 2. Foreign address** – Enter your address in the country where you permanently or normally reside. Include the postal code or zip code.
- 3. Mailing address** – Enter your mailing address if it is different from your address above. We will use this address to return your original documents and send written notification of your ITN.
- 4. Care of (c/o)** – Enter the name of the individual representing the applicant in Canada (if any).
- 5. Birth information** – Enter your date of birth in "year/month/day" format, and your country of birth.
- 6. Other information** – Enter the tax identification number that has been issued to you in the country in which you permanently or normally reside. Also enter the country of residence if other than Canada.

**Sole proprietors**

If you are a sole proprietor, you may also have to apply for a Business number. For more information, visit our website at [canada.ca/taxes](https://canada.ca/taxes).

**Telephone help**

If, after reading these instructions, you are not sure how to complete your application or you still have questions, call the Sudbury Tax Centre for help at:

- **1-866-223-4403** for calls from Canada and the United States; or
- **705-669-5130** for calls from outside Canada and the United States. We accept collect calls.

**Privacy Act Notice**

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [canada.ca/cra-info-source](https://canada.ca/cra-info-source). Personal Information Bank(s) CRA PPU 005.