



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Non-Residents and Income Tax 2018

## Is this guide for you?

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This guide is for you if you were a non-resident or a deemed non-resident of Canada for all of 2018.

Generally, you were a **non-resident** of Canada in 2018 if you normally, customarily, or routinely lived in another country and were not considered a resident of Canada for tax purposes. You will find more information about non-residents on page 4.

You were a **deemed non-resident** of Canada in 2018 if you were a resident (including a deemed resident, defined on page 4) of Canada and, under a tax treaty between Canada and another country, you were considered to be a resident of another country. If this is the case, the same rules apply to you as to a non-resident (including the way you complete your tax return).

This guide will introduce you to the Canadian income tax system and will help you understand the tax implications of being a non-resident or a deemed non-resident.

This guide does **not** apply to you if, in 2018, you moved permanently to Canada, or if you emigrated from Canada. If one of these situations applies to you, see Pamphlet T4055, Newcomers to Canada, or go to [canada.ca/taxes-international](http://canada.ca/taxes-international).

This guide also does **not** apply to you if, in 2018, you were a deemed resident of Canada and, under a tax treaty, you were not considered to be a resident of another country. You should get the Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. For more information go to [canada.ca/cra-multiple-formats](http://canada.ca/cra-multiple-formats) or call **1-800-959-8281**. If you are outside Canada and the United States, call us at **613-940-8495**. We accept collect calls by automated response. Contact your service provider or operator to initiate the collect call. You may hear a beep and experience a normal connection delay.

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Unless otherwise stated, all legislative references are to the Income Tax Act and the Income Tax Regulations.

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## Before you start

### Canada's tax system

Canada's tax system is similar to that of many countries. Employers and other payers usually deduct taxes from the income they pay you, and people with business income usually pay their taxes by instalments.

Under Canada's tax system, you have the right and the responsibility to determine your income tax status, and make sure you pay your required amount of taxes for each year according to the law. For information about the Taxpayer Bill of Rights, go to [canada.ca/taxpayer-rights](http://canada.ca/taxpayer-rights).

Each year, you must determine your final tax obligation, and depending on your situation, you may be required to complete a tax return and send it to us (for more information, see "Do you have to file a tax return?" on this page). On the return, you list your income and deductions, calculate federal and provincial or territorial tax, and determine if you have a balance of tax owing for the year, or whether you are entitled to a refund of some or all of the tax deducted from your income during the year.

Canada's tax system uses different methods to tax non-residents than it does to tax residents of Canada (for more information on how Canada taxes non-residents, see pages 7 and 8). Therefore, before you can complete your Canadian tax return, you must first determine your residency status.

### Were you a non-resident in 2018?

You were a non-resident of Canada for tax purposes in 2018 if one of the following situations applies to you:

- You did not have significant **residential ties** in Canada and you lived outside Canada throughout the year, except if you were a deemed resident of Canada. For example, you could be a deemed resident of Canada if you were an employee of the Government of Canada posted abroad. For more information, go to [canada.ca/taxes-international](http://canada.ca/taxes-international).
- You did not have significant **residential ties** in Canada and you stayed in Canada for **less than 183 days** in the year. Any day or part of a day spent in Canada counts as a day. If you lived in the United States and commuted to work in Canada, do not include commuting days in the calculation.
- You were deemed not to be resident in Canada under the Income Tax Act because of the provisions of a tax treaty Canada has with another country.

#### Note

You may not be considered a deemed resident if you left or entered Canada permanently in the year. For information about the rules that apply to these situations, see Pamphlet T4055, Newcomers to Canada, or go to [canada.ca/taxes-international](http://canada.ca/taxes-international).

### What are residential ties?

**Residential ties** in Canada may include:

- a home in Canada
- a spouse or common-law partner (see the definition in your tax guide) and dependants who stayed in Canada
- personal property, such as a car or furniture in Canada
- social ties in Canada

Other ties that may be relevant include a Canadian driver's licence, Canadian bank accounts or credit cards, and health insurance with a Canadian province or territory.

For more information, see Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status, or contact us.

### Do you need help determining your residency status?

If, after reading the preceding information, you are still not sure whether you were a non-resident of Canada for tax purposes in 2018, complete Form NR74, Determination of Residency Status (Entering Canada), or Form NR73, Determination of Residency Status (Leaving Canada), whichever applies, and send it to us as soon as possible. We will provide you with an opinion on your residency status based on the information you give us.

### Do you have to file a tax return?

You have to file a Canadian tax return for 2018 if **any** of the following situations apply to you:

- You have to pay tax for 2018.
- We sent you a request to file a return.
- You had a taxable capital gain or disposed of taxable Canadian property in 2018 (for additional information and exceptions, see "Disposing of certain types of Canadian property" on page 11).
- You filed Form NR5, Application by a non-resident of Canada for a reduction in the amount of non-resident tax required to be withheld, for the year, and we approved it. If this is your situation, generally you have to file a return under section 217 of the Income Tax Act. For more information, see "Electing under section 217" on page 9.

#### Note

If approved, Form NR5 is valid for a period covering five tax years. However, if your situation changes, you may have to file a new Form NR5. For more information, go to [canada.ca/taxes-international](http://canada.ca/taxes-international) and select "Form NR5 - 5-year Administrative Policy."

- You filed Form NR6, Undertaking to File an Income Tax Return by a Non-Resident Receiving Rent From Real or Immovable Property or Receiving a Timber Royalty, for 2018, and we approved it. If this is your situation, you have to file a separate return under section 216 of the Income Tax Act. For more information, see “Electing under section 216” on page 9.
- You filed an application for a reduction in the amount of non-resident tax required to be withheld on income earned from acting in a film or video production in Canada for 2018, and we approved it. If this is your situation, you have to file a return under section 216.1 of the Income Tax Act. For more information, see “Electing under section 216.1” on page 9.

Even if none of these requirements apply, you can file a return if **any** of the following situations apply:

- You want to claim a refund.
- You want to transfer or carry forward to a future year the unused portion of your tuition fees.

#### Note

If you have no Canadian source income, tuition fees paid in 2018 **cannot** be claimed.

- You want to report income for which you could contribute to an RRSP, a pooled registered pension plan (PRPP), or a specified pension plan (SPP), or to keep your RRSP deduction limit for future years current. For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

## Deceased persons

If you are the legal representative (the executor, administrator, or liquidator) of the estate of a person who died in 2018, you may have to file a return for 2018 for that person. When there are no legal documents, you may request to be the deceased’s representative by completing Form RC549, Appointing a legal representative for a deceased person. For more information about your filing requirements and options, and to know what documents are required, see Guide T4011, Preparing Returns for Deceased Persons, and Information Sheet RC4111, Canada Revenue Agency-What to do following a death.

## Which tax package should you use?

- If you are reporting **only** income from employment in Canada, from a business or partnership with a permanent establishment in Canada, including a non-resident actor electing to file a return under section 216.1 (for more information, see “Electing under section 216.1” on page 9 of this guide), use the tax package for the province or territory where you earned the income. The tax package includes the return you will need.

If you are **also** reporting other types of Canadian-source income (such as taxable scholarships, fellowships, bursaries, research grants, or capital gains from disposing of taxable Canadian property), you will need Form T2203, Provincial and Territorial Taxes for 2018 – Multiple Jurisdictions, to calculate your tax payable.

- If you are reporting **only** Canadian-source income from taxable scholarships, fellowships, bursaries, research grants, capital gains from disposing of taxable Canadian property, a business with no permanent establishment in Canada (including a non-resident actor electing to file under section 216.1), or if you are filing an elective return under section 217 of the Income Tax Act, use the Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada. It includes the return and schedules you will need. For more information, see “Electing under section 217” on page 9 in this guide.
- If you received rental income from real or immovable property in Canada or timber royalties on a timber resource property or a timber limit in Canada and you are electing to file a return under section 216 of the Income Tax Act, use Guide T4144, Income Tax Guide for Electing Under Section 216 (for more information, see “Electing under section 216” on page 9 in this guide). Guide T4144 includes the return you will need.

## What date is your 2018 tax return due?

Generally, your return for 2018 has to be filed **on or before April 30, 2019**.

**Self-employed persons** – If you or your spouse or common-law partner carried on a business in Canada in 2018 (other than a business whose expenditures are primarily in connection with a tax shelter), your return for 2018 has to be filed **on or before June 15, 2019**. However, if you have a balance owing for 2018, you have to pay it **on or before April 30, 2019**.

**Deceased persons** – If you are filing a Canadian tax return for someone who died in 2018, the due date may be different. For more information, see Guide T4011, Preparing Returns for Deceased Persons.

#### Note

If you are filing an elective return under section 216 or section 217 of the Income Tax Act, see Guide T4144, Income Tax Guide for Electing Under Section 216, or Pamphlet T4145, Electing Under Section 217 of the Income Tax Act, for the due dates of these types of returns.

**Exception to the due date of your return** – When the due date falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, we consider your payment to be on time if we receive it on the next business day. Your return is considered on time if we receive it or if it is postmarked on or before the next business day. For more information, go to [canada.ca/taxes-important-dates](http://canada.ca/taxes-important-dates).

Use the envelope included with this guide to **send your completed return** to your designated tax centre. Otherwise, use the address provided in the chart on the back cover of this guide. If you are an actor in the film and video industry and you are electing to file a Canadian tax return under section 216.1 (for more information, see “Electing under section 216.1” on page 9), send your return to the Film Services Unit. For more information, go to [canada.ca/taxes-film](http://canada.ca/taxes-film).

## Do you need a social insurance number (SIN)?

A SIN is a nine-digit number issued by Service Canada. You are usually required to have a SIN to work in Canada, and your SIN is used for income tax purposes under section 237 of the Income Tax Act. You must give your SIN to anyone who prepares information slips (such as T4 or T5013 slips) for you.

For more information, or to get an application for a SIN, visit [serviccanada.gc.ca](http://serviccanada.gc.ca) or call **1-800-206-7218** (from Canada and the United States (U.S.)). If you are outside Canada and the U.S., you can write to: Service Canada, Social Insurance Registration Office, P.O. Box 7000, Bathurst NB E2A 4T1, CANADA, or call **506-548-7961**.

If you are not eligible to get a SIN, you can apply for an individual tax number (ITN) by completing Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents. Send it to the CRA as soon as possible. Do **not** complete this form if you **already** have a SIN, an individual tax number, or a temporary tax number.

If you have requested but not yet received a SIN or an ITN, and the deadline for filing your return is near, file your return without your SIN or ITN to avoid any possible late-filing penalty and interest charges. Attach a note to your return to let us know.

## Goods and services tax/harmonized sales tax (GST/HST) credit

As a non-resident, you are not eligible to receive the GST/HST credit.

# Taxing Canadian-source income

As a non-resident, you are subject to Canadian income tax on most Canadian-source income paid or credited to you during the year unless all or part of it is exempt under a tax treaty. Canada's income tax system uses the following two methods to calculate the tax payable on Canadian-source income you receive.

## Method 1 – Non-resident tax

Canadian financial institutions and other payers have to withhold non-resident tax at a rate of 25% on certain types of Canadian-source income they pay or credit you as a non-resident of Canada. The most common types of income that could be subject to non-resident withholding tax include:

- interest
- dividends
- rental payments
- pension payments
- old age security pension
- Canada Pension Plan or Quebec Pension Plan benefits
- retiring allowances
- registered retirement savings plan payments
- pooled registered pension plan payments
- registered retirement income fund payments
- annuity payments
- royalty payments

However, if there is a tax treaty between Canada and your country of residence, the terms of the treaty may reduce the rate of non-resident tax to be withheld on certain types of income. To find out if Canada has a tax treaty with your country of residence, see "Tax treaties" on page 18.

### Note

Generally, interest you receive or that is credited to you is exempt from Canadian withholding tax if the payer is dealing at arm's length with you. For more information, contact us.

For information about rates of non-resident withholding tax for the various countries with which Canada has tax treaties, go to [canada.ca/taxes-international](https://canada.ca/taxes-international) and select "Non-resident tax calculator," see Information Circular IC76-12, Applicable rate of part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention, and Information Circular IC77-16, Non-Resident Income Tax, or contact us.

## Do you have to report income that has non-resident tax withheld?

If, in 2018, non-resident tax was withheld on any of the types of income listed previously in method 1, you do not have to report the income or tax withheld on your Canadian tax return. In general, the non-resident tax withheld is your final tax obligation to Canada on this income.

However, if you receive rental income, certain pension payments, or film and video acting services income, you can choose to report these types of income on a Canadian tax return and pay tax using an alternative taxing method. For more information, see "Elective returns" on page 9.

If you receive old age security pension, you may have to file the Old Age Security Return of Income each year. For more information, see Guide T4155, Old Age Security Return of Income Guide for Non-Residents.

## Has your Canadian payer withheld more than the necessary non-resident tax?

If the provisions of a tax treaty were not considered, Canadian payers may have withheld non-resident tax from tax-exempt income, or they may have withheld more tax than necessary. If this is your situation, you can ask us for a refund of the excess tax withheld by completing Form NR7-R, Application for Refund of Part XIII Tax Withheld.

Generally, we can refund excess non-resident tax withheld if you complete and send us Form NR7-R no later than two years after the end of the calendar year in which the payer sent us the tax withheld. For example, if the payer sent us more than the required amount of tax withheld in 2018, you have to send us Form NR7-R by December 31, 2020. Depending on the tax treaty Canada has signed with your country of residence, the period during which you can get a refund may be longer.

## Transfers to registered plans or funds

Certain Canadian-source amounts can be transferred directly to a registered pension plan (RPP), a registered retirement income fund (RRIF), a registered retirement savings plan (RRSP), or a pooled registered pension plan (PRPP) without having non-resident tax withheld.

These amounts may include payments out of an RPP, a deferred profit-sharing plan, a RRIF, an RRSP/PRPP, or a retiring allowance. The amounts have to be transferred directly, and you must complete Form NRTA1, Authorization for Non-Resident Tax Exemption, before the transfer can be made. For more information, contact us.

## Method 2 – Tax on taxable income

Certain types of income you earn in Canada must be reported on a Canadian tax return. The most common types of income include:

- income from employment in Canada
- income from a business carried on in Canada
- the taxable part of Canadian scholarships, fellowships, bursaries, and research grants
- taxable capital gains from disposing of taxable Canadian property

You may be entitled to claim certain deductions from income to arrive at the taxable amount. You can also claim a credit for any tax withheld at source or paid on this income.

If there is a tax treaty between Canada and your country of residence, the terms of the treaty may reduce or eliminate the tax on certain types of income. To find out if Canada has a tax treaty with your country of residence, see “Tax treaties” on page 18. If it does, contact us to find out if the provisions of the treaty apply.

By completing the return, you determine whether you are entitled to a refund of some or all of the tax withheld or you have a balance of tax owing for the year. Once we assess the return, we will issue you a notice of assessment to tell you the result.



## Elective returns

Canadian payers are required to withhold non-resident tax on certain types of income paid or credited to you as a non-resident of Canada. This tax withheld is usually your final tax obligation to Canada on that income.

However, under sections 216, 216.1, 217, and 218.3 of the Income Tax Act, you have the option, as mentioned in the following section, of filing a Canadian tax return and paying tax on certain types of Canadian-source income using an alternative taxing method. By doing so, you may receive a refund of some or all of the non-resident tax withheld.

### Electing under section 216

As a non-resident of Canada, you may have received the following types of income in 2018:

- rental income from real or immovable property in Canada
- timber royalties on a timber resource property or a timber limit in Canada

If so, you can choose to send us a **separate** return to report this income for the year. Choosing to send this return is called “electing under section 216 of the Income Tax Act.” This allows you to pay tax on your **net** Canadian-source rental or timber royalty income instead of on the **gross** amount. If the non-resident tax withheld on this income is more than the amount you have to pay under section 216, we will refund the excess to you.

For more information, see Guide T4144, Income Tax Guide for Electing Under Section 216. This guide contains the return you will need.

### Electing under section 216.1

If you are a non-resident actor, a non-resident withholding tax of 23% applies to amounts paid, credited, or provided as a benefit to you for film and video acting services rendered in Canada. Generally, the non-resident withholding tax is considered your final tax obligation to Canada on that income.

However, you can choose to report this income on a Canadian tax return for 2018 by electing under section 216.1 of the Income Tax Act (read “Which tax package should you use?” on page 5). By doing this, you may receive a refund of some or all of the non-resident tax withheld on this income.

Write “ACTOR’S ELECTION” (in capital letters) at the top of page 1 of your return.

Generally, if you choose to file a return under section 216.1, your return for 2018 has to be filed **on or before April 30, 2019**.

If you are self-employed, your return for 2018 has to be filed **on or before June 15, 2019**. However, if you have a balance owing, you still have to pay it **on or before April 30, 2019**.

If you send us your return after the due date, your election will **not be considered valid**. The 23% non-resident withholding tax will be considered the final tax obligation to Canada on that income.

#### Note

This election does **not** apply to other persons employed or providing services within the movie industry, such as directors, producers, and other personnel working behind the scenes. It also does not apply to persons in other sectors of the entertainment industry, such as musical performers, ice or air show performers, stage actors or stage performers, or international speakers.

### Reducing tax withheld at source

If you intend to elect under section 216.1, you can apply to us for a reduction in the required amount of non-resident tax withheld on amounts paid, credited, or provided as a benefit to you for film and video acting services rendered in Canada. You have to apply **before** you provide the acting services in Canada. To apply, complete and send us Form T1287, Application by a Non-Resident of Canada (individual) for a Reduction in the Amount of Non-Resident Tax Required to be Withheld on Income Earned from Acting in a Film or Video Production, or Form T1288, Application by a Non-Resident of Canada (corporation) for a Reduction in the Amount of Non-Resident Tax Required to be Withheld on Income Earned from Acting in a Film or Video Production. For more information, go to [canada.ca/taxes-film](http://canada.ca/taxes-film).

### Electing under section 217

As a non-resident of Canada, you may have received the following types of income in 2018:

- old age security pension
- Canada Pension Plan or Quebec Pension Plan benefits
- superannuation or pension benefits
- registered retirement savings plan payments
- pooled registered pension plan payments
- registered retirement income fund payments
- death benefits
- employment insurance benefits
- retiring allowances
- registered supplementary unemployment benefit plan payments
- deferred profit-sharing plan payments
- amounts received from a retirement compensation arrangement or the purchase price of an interest in a retirement compensation arrangement
- prescribed benefits under a government assistance program
- Auto Pact benefits

If so, you may be able to report this income on a Canadian tax return for 2018 and pay tax using an alternative method. Choosing to send us this return is called “electing under section 217 of the Income Tax Act.” By doing this, you may receive a refund of some or all of the non-resident tax withheld.

For more information, see Pamphlet T4145, Electing Under Section 217 of the Income Tax Act. To file a section 217 tax return, use the Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada, which includes all the forms and schedules you need to file your return.

### **Electing under section 218.3**

If you as a non-resident investor have Canadian mutual fund investments with 15% tax withheld from assessable distributions paid or credited to you, both the assessable distributions and the withholding tax will be shown on an NR4 slip, Statement of Amounts Paid or Credited to Non-Residents of Canada. Generally, this 15% tax on the assessable distributions is considered the final tax obligation to Canada on that income.

If you have a loss on your disposition of a Canadian mutual fund investment, you can apply your loss to offset any assessable distributions paid or credited to you after 2004, as long as your loss does not exceed your total assessable distributions paid or credited to you on the investment. To apply the loss, you must file a Part XIII.2 tax return.

For more information, see Form T1262, Part XIII.2 Tax Return for Non-Resident’s Investments in Canadian Mutual Funds.

# Disposing of certain types of Canadian property

## Types of Canadian property

As a non-resident of Canada, you have to follow certain procedures if you have disposed of, or are planning to dispose of, the following types of property:

- a taxable Canadian property (as outlined below)
- a life insurance policy in Canada
- a Canadian real property (other than capital property)
- a Canadian resource property
- a Canadian timber resource property

## Taxable Canadian property

For the procedures explained in the following section, taxable Canadian property includes:

- real or immovable property located in Canada
- property used or held in a business carried on in Canada
- designated insurance property belonging to an insurer
- shares of corporations not listed on a designated stock exchange, an interest in a partnership, or an interest in a trust, if at any time in the previous 60-month period, more than 50% of the fair market value of the shares or interest was derived from one or any combination of:
  - real or immovable property located in Canada
  - Canadian resource property
  - Canadian timber resource property
  - options or interests in any of the above
- shares of corporations listed on a designated stock exchange, a share of a mutual fund corporation or unit of a mutual fund trust, if at any time in the previous 60-month period they met the following two conditions:
  1. 25% or more of the issued shares of any class, or 25% or more of the issued units, belonged to any combination of the taxpayer or persons with whom the taxpayer did not deal with at arm's length or partnerships in which the taxpayer or persons with whom the taxpayer did not deal with at arm's length holds a membership interest directly or indirectly through one or more partnerships
  2. more than 50% of the fair market value of the shares or unit was derived from one or any combination of:
    - real or immovable property located in Canada
    - Canadian resource property
    - Canadian timber resource property
    - options or interests in any of the above
- an option or interest in any property listed above.

For more information, go to [canada.ca/taxes-international](http://canada.ca/taxes-international) and select "Disposing of or acquiring certain Canadian property" or contact us.

## Procedures to follow

If you disposed of, or are planning to dispose of, any of the types of property listed under "Types of Canadian property" on this page, you should follow these steps:

### Note

If, in 2018, you disposed of taxable Canadian property and the gain from the disposition is exempt under a tax treaty, you may not have to follow these steps. For more information, go to [canada.ca/taxes-international](http://canada.ca/taxes-international) and select "Disposing of or acquiring certain Canadian property."

**Step 1** – Let us know about the disposition or proposed disposition by completing one of the following forms. Send us the form and payment (or acceptable security) to cover the resulting tax payable:

- Form T2062, Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Taxable Canadian Property
- Form T2062A, Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Canadian Resource or Timber Resource Property, Canadian Real Property (other than Capital Property), or Depreciable Taxable Canadian Property
- Form T2062B, Notice of Disposition of a Life Insurance Policy in Canada by a Non-Resident of Canada

### Note

Your insurance company will send Form T2062B and any required payment to us.

**Step 2** – If you are letting us know about an **actual disposition** and you provide payment (or acceptable security) to cover the resulting tax payable, we will issue you a certificate of compliance, Form T2068, Certificate – The Disposition of Property by a Non-Resident of Canada.

### Note

Notify us no later than 10 days after the actual disposition, otherwise we can impose a penalty of \$25 a day for each day you are late, to a maximum of \$2,500. The minimum penalty is \$100.

If you are letting us know about a **proposed disposition** and you provide payment (or acceptable security) to cover the resulting tax payable, we will issue you a certificate of compliance, Form T2064, Certificate – Proposed Disposition of Property by a Non-Resident of Canada.

When you actually dispose of the property, if the facts and amounts of the actual disposition differ from those you reported to us for the proposed disposition, you must complete and send us another form with the changes and provide us with acceptable security or any additional payment to cover the increase in tax payable. We will issue you a certificate of compliance, Form T2068.

**Note**

If we issue a Form T2064, but the purchase price of the property is greater than the limit in the certificate and you do not let us know about the actual purchase price, the buyer may become liable to pay a specified amount of tax resulting from the disposition on behalf of the vendor. In this case, the buyer is entitled to withhold or recover 25% (50% on certain types of property) of the cost of the property acquired by the buyer minus the amount of the certificate limit, if any, from the proceeds of disposition.

**Step 3** – File a Canadian tax return to report the disposition. All payments, excluding penalties and interest, that you or the buyer makes to us as a result of a disposition are considered interim payments. You make a final settlement of tax for the disposition when you file your return. If you make an overpayment, we will send you a refund with your notice of assessment.

However, you are not required to file a tax return for the year if **all** of the following apply:

- you are a non-resident of Canada
- no tax is payable for the tax year in which you have disposed of the property
- you are not liable to pay any amount to us for any previous tax year
- each Canadian property you have disposed of in the tax year is:
  - excluded property
  - a property for which you were not required to pay an amount or provide acceptable security for us to issue a Form T2064 or Form T2068 (Certificate of Compliance)

**Notes**

Even though you meet the four previous conditions, you have to file an income tax return if you sold or disposed of a property in Canada for which you are able to claim a principal residence exemption for some or all of the capital gain. You must include Schedule 3 and Form T2091(IND), Designation of a Property as a Principal Residence by an Individual (Other Than a Personal Trust), or Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, to designate the property as your principal residence. For information about designating a principal residence and what qualifies as a principal residence, see Chapter 6 of Guide T4037, Capital Gains, or Income Tax Folio S1-F3-C2, Principal Residence.

If you were not a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce the amount of the principal residence exemption or eliminate it. For more information, contact us.

For more information, go to [canada.ca/taxes-international](http://canada.ca/taxes-international) and select “Disposing of or acquiring certain Canadian property,” see Information Circular IC72-17, Procedures concerning the disposition of taxable Canadian property by non-residents of Canada – Section 116, or contact us.

# Completing your 2018 income tax return

To complete your tax return, use the information in this section along with the instructions provided in the Income Tax and Benefit Guide or the Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada, whichever applies.

The information in this section is presented in the same order as it appears on your return. When you come to a line that applies to you, look it up in this section as well as in your tax guide.

Gather all the documents you need to complete your return. This includes information slips (such as T4, T4A, T4A-NR, and T5013 slips) and receipts for any deductions or credits you plan to claim.

If you are completing a provincial or territorial form, you may have to complete **Schedule A**, Statement of World Income, and **Schedule D**, Information About Your Residency Status (Form T1248), and attach them to your return. You will find Schedules A and D in the centre of this guide.

If you were employed in Canada during 2018, your employer has until February 28, 2019 to issue you a T4 information slip showing your earnings and the amount of tax deducted at source for the year.

## Identification

Complete the entire “Identification” area on page 1 of your return. Incomplete or incorrect information **may delay** the processing of your return and any refund you may be entitled to receive.

### Note

If you are a non-resident actor electing to file a return under section 216.1, write “ACTOR’S ELECTION” (in capital letters) at the top of page 1 of your return.

## Information about your residence

Complete the first line as follows:

- If you are reporting income from employment in Canada or from a business with a permanent establishment in Canada, **enter on this line the name of the province or territory** where you earned the income.
- If you are reporting **only** other types of Canadian-source income (such as taxable scholarships, fellowships, bursaries, research grants, or capital gains from disposing of taxable Canadian property or from a business with no permanent establishment in Canada), enter “Other” on this line. Do this even if you were staying in a province or territory on December 31.

On the second line, enter the name of the country where you normally reside.

On the third line, if you were **self-employed** during 2018, and carried on your business through a permanent establishment in Canada, enter the province or territory where you had a permanent business establishment in Canada. Otherwise, enter “Other.”

Attach a note to your return to let us know how many days you stayed in Canada during 2018.

## Schedule D, Information About Your Residency Status

If you are completing a provincial or territorial form and you are a non-resident, a deemed non-resident, or a factual resident of Canada, also complete Schedule D (Form T1248), and attach it to your return.

## Income

As a non-resident of Canada, you must report certain types of Canadian-source income on your return. However, if Canada has a tax treaty with your country of residence, all or part of that income may be exempt from tax in Canada. To find out whether Canada has a tax treaty with your country of residence, see “Tax treaties” on page 18.

## Employment income

If you received Canadian-source employment income (including tips, gratuities, and security option benefits) in 2018 with respect to the employment duties you performed in Canada in 2018 or an earlier year, report it on line 101 of your return.

Under some tax treaties, employment income is exempt if:

- it is less than a certain amount
- you were present in Canada for 183 days or less and you received it from an employer who was not a resident of Canada and who did not have a permanent establishment in Canada

If a portion of the total income is exempt from Canadian tax under the provisions of a treaty, claim the exempt amount on line 256 of your return.

If you are not sure if your employment income is taxable in Canada, contact us to find out how the provisions of the treaty apply to you.

For more information about reporting employment income earned in Canada, see Interpretation Bulletin IT-420, Non-Residents – Income Earned in Canada.

**If you were a resident of Canada in a previous year** and you left Canada before 2018, you may have to report certain types of Canadian-source income you received in 2018, such as employment income from a job you had **while you lived in Canada**. This could include vacation pay, sick-leave pay, bonuses, or security option benefits.

If, in 2018, you received employment income from a Canadian resident for work **you performed in another country**, you have to report it on your return only if, under the terms of an agreement or convention between Canada and that country, the employment income is exempt from tax in that other country.

For more information, contact us.

## Taxable capital gains

If you disposed of **taxable Canadian property** in 2018 (see page 11), complete Schedule 3, Capital Gains (or Losses), which is included with your tax package, and attach it to your tax return. On line 127 of your return, report the taxable capital gain resulting from the disposition.

### Note

Do not report any gain or claim a loss from the disposition of taxable Canadian property if, under a tax treaty, any gain from the disposition of the property would be exempt from tax in Canada. If you have to file a return, attach a note stating you have not reported the gain or claimed the loss because of a tax treaty.

If you disposed of certain **other types of Canadian property** such as Canadian life insurance property, Canadian real property (other than capital property), Canadian resource property, or Canadian timber resource property, report the gain from the disposition on line 130 or line 135 (whichever applies) of your tax return. Do not report these dispositions on Schedule 3. Instead, attach to your return a note or other document showing the details of the disposition. If, under a tax treaty, the gain is exempt from tax in Canada, claim an offsetting deduction on line 256 of your return.

For more information, see Guide T4037, Capital Gains.

## Scholarships, fellowships, bursaries, study grants, and artists' project grants

If you were a student in full-time attendance at an educational institution in Canada, or if you moved from Canada to attend a post-secondary educational institution outside Canada, you have to report taxable Canadian scholarship, fellowship, bursary, and research grant income you received in 2018.

If you are an artist, or to determine the amount you must report on your return, see Guide P105, Students and Income Tax.

If you moved from Canada to do research or similar work under a grant, you have to report the Canadian research grant you received. Deduct your expenses from it, and report the net amount on line 104 of your return. Attach a list of your expenses to your return. For more information about allowable expenses, see Guide P105, Students and Income Tax.

If you receive money from a parent or guardian for support while you are in Canada, you do not have to report this money as income on your return.

## Fees, commissions, and self-employment income

If you received fees, commissions, or self-employment income, you may have had tax withheld under subsection 105(1) of the Income Tax Regulations. This subsection states that, when a payment is made to you for services you rendered in Canada, the payer has to withhold 15% of the gross amount. This subsection does not apply to amounts paid to you as salary or wages from employment.

This generally applies to lecturers, consultants, behind-the-scenes personnel working in the film industry, entertainers, artists, and athletes. If you received Canadian-source income subject to withholding tax under subsection 105(1) of the Income Tax Regulations, report the income on your return, and claim the tax withheld, as shown on your T4A-NR slip, as a credit on line 437 of your return.

Report the gross income on line 162, 164, or 166, whichever applies, and the net income (gross income minus expenses) on line 135, 137, or 139, whichever applies, of your return. If all or part of this income is exempt from tax in Canada under the provisions of a tax treaty, claim the exempt net amount on line 256 of your return.

### Note

Do not claim a loss from a business carried on in Canada if, under a tax treaty, the income from that business would be exempt from tax in Canada. If you have to file a return, attach a note stating you have not claimed the loss because of a tax treaty.

For more information about this type of withholding tax or to find out how to apply for a tax waiver, go to [canada.ca/taxes-international](http://canada.ca/taxes-international) and select "Rendering services in Canada," or see Information Circular IC75-6, Required Withholding from Amounts Paid to Non-Residents Providing Services in Canada.

## Are you a non-resident actor providing services in Canada?

If you are a non-resident actor providing services in Canada, a non-resident tax of 23% applies to amounts paid, credited, or provided as a benefit to you for film and video acting services rendered in Canada. Generally, the non-resident withholding tax is considered your final tax obligation to Canada on that income.

If you are electing to file a return under section 216.1, report your income on your return as either employment income (line 101) or self-employment income (gross income on line 162, 164, or 166 and net income on line 135, 137, or 139, whichever lines apply). For more information about this election, see page 9.

## Deductions

Generally, you are entitled to claim the same deductions on your return as a resident of Canada. However, certain restrictions apply to the following deductions.

## Registered pension plan, registered retirement savings plan (RRSP), pooled registered pension plan (PRPP) and specified pension plan (SPP) contributions

If you contributed to a pension plan or social security arrangement in another country, see Form RC267, Employee Contributions to a United States Retirement Plan for 2018 – Temporary Assignments, or Form RC269, Employee Contributions to a Foreign Pension Plan or Social Security Arrangement for 2018 – Non-United States Plans or Arrangements), or contact us.

Depending on your RRSP deduction limit, you may be able to claim your contributions to an RRSP, PRPP, and SPP in Canada. Your RRSP deduction limit for 2018 is based on some Canadian-source income you reported on your Canadian tax returns for the years 1990 to 2017.

For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

## Child care expenses

To determine whether you can claim child care expenses, see Form T778, Child Care Expenses Deduction for 2018.

### Note

You must have paid these expenses to a **resident of Canada** for child care services provided in **Canada** during 2018.

## Moving expenses

Non-residents are usually not allowed to claim moving expenses incurred for a move into, or out of, Canada.

However, if you were a **full-time student** during 2018, and you received a Canadian scholarship, bursary, fellowship, or research grant you had to report as income, you may be eligible to claim your moving expenses. For more information, see Form T1-M, Moving Expenses Deduction.

## Losses of other years

You may be entitled to claim your unapplied non-capital losses of other years on line 252 of your return and your unapplied net capital losses of other years on line 253 of your return. For more information, see Interpretation Bulletin IT-262, Losses of Non-Residents and Part-Year Residents or contact us.

## Calculating your taxes payable

If you are reporting income from employment in Canada or from a business with a permanent establishment in Canada, you will pay federal tax on that income plus tax to the province or territory where you earned the income.

If you are **also** reporting other types of Canadian-source income (such as taxable scholarships, fellowships, bursaries, research grants, capital gains from disposing of taxable Canadian property, or income from a business with no permanent establishment in Canada), you will pay federal tax on that income plus the surtax for non-residents and deemed residents of Canada. If this is the case, complete Form T2203, Provincial and Territorial Taxes

for 2018 – Multiple Jurisdictions, to calculate your taxes payable.

## Federal tax and credits (Schedule 1)

Use Schedule 1, Federal Tax, to calculate your federal tax and any credits that apply to you.

## Schedule A, Statement of World Income

You have to complete Schedule A to report your world income. World income is income from Canadian sources and sources outside Canada. Your **net** world income, which is shown on Schedule A, is used to determine your allowable amount of non-refundable tax credits on Schedule B (Form T1234).

### Note

Your income from sources outside Canada is reported only on your Schedule A.

## Federal non-refundable tax credits

These credits reduce your federal income tax. However, if the total of these credits is more than your federal income tax, you will not get a refund for the difference.

The non-refundable tax credits you can claim depend on the portion of net world income (line 14 of Schedule A) included in net income (line 236) on your return.

## Schedule B, Allowable Amount of Non-Refundable Tax Credits

Complete Schedule B (Form T1234) to calculate the allowable amount of non-refundable tax credits you can claim.

If the result from line A of Schedule B is **90% or more**, you can claim all the federal non-refundable tax credits that apply to you. Your allowable amount of non-refundable tax credits is the amount on line 350 of Schedule 1.

If the result from line A of Schedule B is **less than 90%**, you can claim the following applicable federal non-refundable tax credits **if you are reporting Canadian-source income**:

- Canada Pension Plan or Quebec Pension Plan contributions
- social security arrangement contributions (see Form RC269, Employee Contributions to a Foreign Pension Plan or Social Security Arrangement for 2018 – Non-United States Plans or Arrangements)
- employment insurance premiums
- the disability amount (for yourself)
- interest paid on Canadian student loans for post-secondary education made to you under the Canada Student Loans Act, the Canada Student Financial Assistance Act, the Apprentice Loans Act, or similar provincial or territorial government laws
- the tuition amount for yourself

Your allowable amount of non-refundable tax credits is 15% of the total of these credits plus the amount you calculate for line 349, Donations and gifts, on Schedule 1.

### Note

You will find a copy of Schedule A and Schedule B in the centre of this guide. For us to allow full federal

non-refundable tax credits, you have to attach a completed Schedule A, Statement of World Income, to your return.

## Your tuition, education, and textbook amounts

If you have no Canadian source income, tuition fees paid in 2018 **cannot** be claimed.

If you were a student, you can claim the tuition fees paid to an educational institution inside or outside Canada that provided courses at the post-secondary level you took in 2018, plus any unused part of your tuition amount carried forward from a previous year. You cannot claim an amount for other expenses, such as board and lodging or students' association fees.

Eligible tuition fees paid in respect of courses taken after 2017 at a post-secondary educational institution in Canada that are not at the post-secondary school level (e.g., training in a second language or in basic literacy and numeracy) will also qualify for the tuition tax credit provided you are:

- at least 16 years of age at the end of the year
- enrolled in the educational institution to obtain skills for, or improve your skills in, an occupation

Not all fees can be claimed. To qualify, the fees you paid to each educational institution **must be more than \$100**.

If the fees were paid or reimbursed by your employer, an employer of one of your parents, or an organization, you can claim them only if the payment or reimbursement was included in your or your parent's income.

You can claim tuition fees paid to the following:

- a university, college, or other educational institution **in Canada**, if the fees were for a course at the post-secondary school level or you were at least 16 years of age at the end of the year and enrolled in the educational institution to obtain skills for, or improve your skills in, an occupation
- an institution **in Canada** certified by the Minister of Employment and Social Development Canada, if you were 16 years of age or older on December 31, 2018, and the fees were for courses to develop or improve your skills in an occupation
- a university **outside Canada** if you were in full-time attendance, for courses lasting at least three consecutive weeks and lead to a degree

You can **carry forward** and claim in a future year the part of your 2018 tuition amount you cannot use (and do not transfer to someone else), and your unused tuition, education, and textbook amounts from 2017 and previous years.

To make your claim for the tuition amount, your educational institution has to complete and give you an official tax receipt, Form T2202A, Tuition and Enrolment Certificate, or Form TL11A, Tuition and Enrolment Certificate – University Outside Canada. For more information, go to [canada.ca/taxes-students](http://canada.ca/taxes-students) or see Guide P105, Students and income tax.

## Provincial or territorial tax (Form 428)

To calculate your provincial or territorial tax, complete Form 428 for the province or territory where you earned employment income in Canada or for the province or territory where you earned income from a business with a permanent establishment in Canada.

If you have to pay Quebec provincial tax, you must file a Quebec provincial return. You can get information about your Quebec tax liability by contacting Revenu Québec.

For another province or territory, see the tax package for the province or territory where you earned your income.

If you earned income from more than one province or territory in Canada, you will need Form T2203, Provincial and Territorial Taxes for 2018 – Multiple Jurisdictions, to calculate your provincial or territorial (except Quebec) tax payable. Attach a copy of Form T2203 to your return.

## Provincial or territorial non-refundable tax credits

Provincial or territorial non-refundable tax credits are used to reduce your provincial or territorial tax. Eligibility for claiming most provincial or territorial non-refundable tax credits is the same as for the corresponding federal non-refundable tax credits. However, the provincial and territorial amounts differ from the federal amounts for most of these credits.

As a non-resident, you can claim the provincial or territorial non-refundable tax credits corresponding to the federal non-refundable tax credits you claimed on your federal Schedule 1.

The rules that apply to the federal non-refundable tax credits, outlined under "Schedule B, Allowable Amount of Non-Refundable Tax Credits" on the previous page, also apply to the provincial or territorial non-refundable tax credits. Complete Schedule B (Form T1234) to calculate the allowable amount of non-refundable tax credits you can claim.

### Note

The education and textbook amounts may still be available depending on your province or territory. For more information, see your provincial or territorial information sheet.

## Provincial or territorial tax credits

Generally, you cannot claim provincial or territorial tax credits if you are not a resident of that province or territory.

## Overpayments to the Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP)

If you were a non-resident of Canada, any overpayment of CPP or QPP contributions will be refunded or used to reduce your balance on your **federal** tax return. You can claim on line 308 of Schedule 1, in dollars and cents, the total of the CPP or QPP contributions shown in boxes 16 and 17 of your T4 slips, and we will calculate the overpayment for you.



**Note**

You can also calculate your overpayment by using Schedule 8, or Form RC381, Inter-provincial calculation for CPP and QPP contributions and overpayments for 2018, whichever applies.

If you are filing the federal return for residents of Quebec, write "5552" above line 437 on page 4 of your return. Enter the overpayment amount to the right of code 5552. Add this amount to your total credits on line 482 of your return.

If you are filing a federal return for another province or territory, enter the overpayment on line 448 of your return.

**Eligible educator school supply tax credit**

If the result from Line A of Schedule B (Form T1234) is 90% or more, and you were an eligible educator, you can claim an amount for eligible teaching supplies you bought in 2018. For more information, see lines 468 and 469 in the Income Tax and Benefit Guide.

**Balance owing**

If your total payable (line 435) is more than your total credits (line 482), enter the difference on line 485. This amount is your balance owing. Your balance is due no later than April 30, 2019. Generally, if the difference is \$2 or less for 2018, you do not have to make a payment.

If you or your representative has a bank account at a financial institution in Canada through which you can make a payment, you or your representative can make your payment in several different ways. For more information, see line 485 in the Income Tax and Benefit Guide.

If you or your representative **does not** have a bank account at a financial institution in Canada, you or your representative can send your payment using:

- a wire transfer in Canadian dollars
- an international money order drawn in Canadian dollars
- a bank draft in Canadian funds drawn on a Canadian bank

For more information, go to [canada.ca/payments](http://canada.ca/payments) or contact your financial institution.

If you want to mail your payment to the CRA, attach it to the **front** of your return. Please ensure it is made out to the Receiver General. Write your social insurance number, temporary tax number, or individual tax number on the payment to help us process it correctly. For more information, see "Do you need a social insurance number (SIN)?" on page 6.

Do **not** mail us cash or include it with your return.

You can file your return early and make a post-dated payment as late as April 30, 2019. If we process your return before the date of payment, your payment will appear on your notice of assessment, but it will not reduce your balance owing. We will credit your account on the date of the payment.

We will charge you a fee for any payment not honoured by your financial institution.

## Tax treaties

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Canada has tax conventions, agreements, and arrangements\* (commonly referred to as tax treaties) with many countries. These tax treaties are designed to avoid double taxation for those who would otherwise have to pay tax in two countries on the same income. Generally, tax treaties determine how much each country can tax income such as wages, salaries, pensions, and interest. For more information, go to [canada.ca/taxes-international](http://canada.ca/taxes-international) and select "Tax treaties."

If you receive Canadian-source employment income or Canadian self-employment business income exempt from tax in Canada because of a tax treaty, you can ask your employer or the payer not to withhold tax. Before your employer or the payer can stop withholding tax from your income, you need a waiver letter from us. Send your request for a waiver letter to the International Waivers Centre of Expertise that serves your Canadian employer or the payer. If the officials at the tax office agree you qualify, they will send you a waiver letter to give to your employer or payer. For more information on where to send your waiver applications, go to [canada.ca/taxes-international](http://canada.ca/taxes-international) and select "Rendering services in Canada," and "Where to send waiver applications."

Canada has tax treaties with the following countries:

|                    |                    |                  |                      |
|--------------------|--------------------|------------------|----------------------|
| Algeria            | Finland            | Latvia           | Serbia               |
| Argentina          | France             | Lithuania        | Singapore            |
| Armenia            | Gabon              | Luxembourg       | Slovak Republic      |
| Australia          | Germany            | Malaysia         | Slovenia             |
| Austria            | Greece             | Malta            | South Africa         |
| Azerbaijan         | Guyana             | Mexico           | Spain                |
| Bangladesh         | Hong Kong          | Moldova          | Sri Lanka            |
| Barbados           | Hungary            | Mongolia         | Sweden               |
| Belgium            | Iceland            | Morocco          | Switzerland          |
| Brazil             | India              | Netherlands      | Taiwan*              |
| Bulgaria           | Indonesia          | New Zealand      | Tanzania             |
| Cameroon           | Ireland            | Nigeria          | Thailand             |
| Chile              | Israel             | Norway           | Trinidad and Tobago  |
| China (PRC)        | Italy              | Oman             | Tunisia              |
| Colombia           | Ivory Coast        | Pakistan         | Turkey               |
| Croatia            | Jamaica            | Papua New Guinea | Ukraine              |
| Cyprus             | Japan              | Peru             | United Arab Emirates |
| Czech Republic     | Jordan             | Philippines      | United Kingdom       |
| Denmark            | Kazakhstan         | Poland           | United States        |
| Dominican Republic | Kenya              | Portugal         | Uzbekistan           |
| Ecuador            | Korea, Republic of | Romania          | Venezuela            |
| Egypt              | Kuwait             | Russia           | Vietnam              |
| Estonia            | Kyrgyzstan         | Senegal          | Zambia               |
|                    |                    |                  | Zimbabwe             |

## For more information

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### What if you need help?

If you need more information after reading this guide, visit [canada.ca/taxes](http://canada.ca/taxes), or contact the CRA. You will find our address and telephone numbers on the back cover of this guide.

If you work in the film or video production industry and you need more information, go to [canada.ca/taxes-film](http://canada.ca/taxes-film). You can find the telephone numbers, fax numbers, and addresses for the film services units on our website.

### Forms and publications

To get our forms and publications, go to [canada.ca/cra-forms](http://canada.ca/cra-forms) or call one of the following numbers:

- **1-800-959-8281**, from Canada and the United States
- **613-940-8495**, from outside Canada and the United States. We accept collect calls by automated response. Contact your service provider or operator to initiate the collect call. You may hear a beep and experience a normal connection delay

### Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling **1-800-267-6999** (calls from Canada and the United States).

# Contact the Canada Revenue Agency

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## By telephone

Calls from Canada and the United States ..... 1-800-959-8281

### Regular hours of service

Monday to Friday (but not holidays)  
9:00 a.m. to 5:00 p.m. (local time)

### Extended hours of service

**From the end of February to the end of April 2019, except Easter weekend:**  
From 9:00 a.m. to 9:00 p.m., (local time) on weekdays  
From 9:00 a.m. to 5:00 p.m., (local time) on Saturdays

Calls from outside Canada and the United States ..... 613-940-8495

We accept collect calls by automated response. Contact your service provider or operator to initiate the collect call. You may hear a beep and experience a normal connection delay.

### Regular hours of service

Monday to Friday (but not holidays)  
9:00 a.m. to 5:00 p.m., (Eastern time)

### Extended hours of service

**From the end of February to the end of April 2019, except Easter weekend:**  
From 9:00 a.m. to 9:00 p.m., Eastern time, on weekdays  
From 9:00 a.m. to 5:00 p.m., Eastern time, on Saturdays

## By mail

- Use the envelope provided with this guide to mail your return to your tax centre.
- Use the following chart if you do not have an envelope.

| Country of residence                                       | Tax centre                                                                                                                     |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Denmark<br>France<br>Netherlands<br>United Kingdom,<br>USA | Winnipeg Tax Centre<br>Post Office Box 14001,<br>Station Main<br>Winnipeg MB R3C 3M3<br>CANADA<br><br>Fax number: 204-984-6497 |
| All other countries                                        | Sudbury Tax Centre<br>1050 Notre Dame Avenue<br>Sudbury ON P3A 5C2<br>CANADA<br><br>Fax number: 705-671-0393                   |