



**ADDITIONAL INFORMATION ON NON-RESIDENT CORPORATIONS IN CANADA**  
(2005 and later taxation years)

Name of corporation	Business Number	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;">Taxation Year</td> <td style="text-align: center; padding: 2px;">year-end Month</td> <td style="text-align: center; padding: 2px;">Day</td> </tr> <tr> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> <td style="border: 1px solid black; width: 30px; height: 20px;"></td> </tr> </table>	Taxation Year	year-end Month	Day			
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- Complete and file this schedule with your *T2 Corporation Income Tax Return* if you are a non-resident corporation filing a return in Canada.
- A non-resident corporation includes an emigrant corporation and a deemed non-resident corporation according to subsection 250(5) of the federal *Income Tax Act*.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal *Income Tax Act*.

**Part 1 – Incorporation information**

Indicate the name of the country in which the corporation was incorporated [or deemed to have been incorporated according to subsection 250(5.1)]: ..... **200** \_\_\_\_\_

If the corporation was incorporated in Canada, was a certificate of discontinuance issued? ..... **210**      1 Yes       2 No

**Part 2 – Canadian income of a non-resident corporation**

**300** Select **only one** of the following that most closely applies to the non-resident corporation:

- 01 **Treaty-based exempt corporation:** A corporation that carried on a treaty-protected business in Canada, had a taxable capital gain subject to tax in Canada, or disposed of a taxable Canadian property that was a treaty-protected property. Complete and attach Schedule 91, *Information Concerning Claims for Treaty-Based Exemptions*. If you are claiming a refund of the withholding tax for services rendered in Canada, provide the original copy of the T4A-NR slip along with a copy of your contract.
- Note:** Box 01 also includes a non-resident corporation [or deemed non-resident according to subsection 250(6)] with income earned in Canada from the operation of a ship or aircraft in international traffic which is exempt from tax under paragraph 81(1)(c).
- 02 **Disposition of taxable Canadian property:** A corporation reporting a disposition of taxable Canadian property. Attach Form T2064, *Certificate – Proposed Disposition of Property by a Non-resident of Canada*, or Form T2068, *Certificate – The Disposition of Property by a Non-resident of Canada*. See section 116 and Information Circular IC72-17R, *Procedures concerning the disposition of taxable Canadian property by non-residents of Canada – Section 116*.
- Note:** If the corporation disposed of a taxable Canadian property (other than real property) that was a treaty-protected property or had a taxable capital gain in respect of a property that was a treaty-protected property, tick box 01 rather than box 02. If the corporation carries on business in Canada through a permanent establishment and disposed of a taxable Canadian property, tick box 07 rather than box 02.
- 03 **Section 216:** A corporation electing to file a Canadian income tax return under section 216. If a corporation files its T2 return under subsection 216(1), it will be subject to Part I tax on the net rental income and must file its return within two years from the end of the taxation year. Under subsection 216(4), the corporation undertakes to file an income tax return within six months of the end of the taxation year and the Canadian payer elects to deduct and remit Part XIII tax on the net rental income rather than on the gross rental income. See guides T4144, *Income Tax Guide for Electing Under Section 216*, and T4036, *Rental Income*.
- Note:** If you ticked box 03 and the corporation had capital gains or capital losses during the taxation year, also file a separate tax return under section 115 and comply with section 116. Tick box 02 rather than box 03 for the separate return.
- 04 **Travelling corporation:** A corporation that operates in Canada for a limited period of time in a taxation year and through which services are provided by an entertainer such as an actor, a musician, or an athlete to a third party. For more information, see the article on artists and athletes in the appropriate tax convention. If the corporation carries on business in Canada through a permanent establishment, complete and attach Schedule 20, *Part XIV Tax – Branch Tax*.
- Note:** If the corporation is claiming a treaty-based exemption for business carried on in Canada, tick box 01 rather than box 04.
- 06 **Emigrant corporation:** A corporation that ceases to be resident in Canada and is subject to Part I and Part XIV taxes. See section 219.1, subsection 250(5), and Interpretation Bulletin IT-451R, *Deemed Disposition and Acquisition on Ceasing to be or Becoming Resident in Canada*.
- 07 **Canadian branch:** A corporation that earns income from a business carried on in Canada through a branch office. Complete and attach Schedule 20, *Part XIV Tax – Branch Tax*. See sections 115 and 219 and Interpretation Bulletin IT-137R, *Additional Tax on Certain Corporations Carrying on Business in Canada*, and its special release.
- 08 **Limited liability company (LLC):** A corporation registered under the laws of a state of the United States and generally recognized as a partnership is not subject to U.S. taxes unless the LLC has checked the box on the U.S. tax return to be treated as a corporation for United States tax purposes. If the LLC has not checked the box, it is not considered to be resident of the United States for the purposes of Article IV of the Canada–U.S. Income Tax Convention and does not qualify for reduced tax rates on Canadian source income.
- 09 **Authorized foreign bank:** A foreign bank carrying on business in Canada through branch offices and subject to Part XIII.1 tax as per section 218.2. Provide your calculations and identify them as Schedule 92, *Part XIII.1 Tax – Additional Tax on Authorized Foreign Banks*.