

Complete this schedule and **attach it** to your return if you were a non-resident of Canada for all of 2005 and you are electing under section 217 of the *Income Tax Act*.

Part 1 – Eligible section 217 income

| | | | |
|--|---|--------------|----|
| Old Age Security pension | | | 1 |
| Canada Pension Plan and Quebec Pension Plan benefits | + | | 2 |
| Other pensions or superannuation | + | | 3 |
| Registered Retirement Savings Plan (RRSP) payments | + | | 4 |
| Registered Retirement Income Fund (RRIF) payments | + | | 5 |
| Death benefits | + | | 6 |
| Employment Insurance benefits | + | | 7 |
| Retiring allowances | + | | 8 |
| Registered supplementary unemployment benefit plan payments | + | | 9 |
| Deferred profit-sharing plan payments | + | | 10 |
| Amounts received from, or the purchase price of, a retirement compensation arrangement | + | | 11 |
| Prescribed benefits under a government assistance program | + | | 12 |
| Auto Pact benefits | + | | 13 |
| Add lines 1 to 13. This is your section 217 eligible income. | | 133 = | 14 |
| Enter the deductions from lines 207 to 232 or lines 248 to 256 that apply only to the eligible section 217 income. | - | | 15 |
| Line 14 minus line 15; if negative, enter "0". This is your section 217 eligible income after adjustments. | | 148 = | 16 |

Part 2 – Non-resident tax required to be withheld

Use section 1 or section 2, but not both, to calculate the amount of non-resident tax required to be withheld on your eligible section 217 income.

Note: The amount you calculate may be different than the non-resident tax withheld on your eligible section 217 income. This would be the case if the payer did not withhold the correct amount of tax, or if we approved a reduction in the amount of tax to be withheld as a result of the 2005 NR5 form you submitted.

If you were a resident of a country that Canada has signed a tax treaty with, use section 1. If you were a resident of a country that Canada has not signed a tax treaty with, use section 2.

If you are unsure if you were a resident of a country that Canada has signed a tax treaty with, refer to our Web site at www.cra.gc.ca/treaties or contact the International Tax Services Office.

Section 1 – You were a resident of a country that Canada has signed a tax treaty with.

Use the table below to show the type and amount of eligible section 217 income. Multiply the amount of income by the appropriate non-resident withholding tax rate. If you are unsure of the rate that applies to your eligible section 217 income, contact the International Tax Services Office.

| Type of eligible section 217 income | Amount of eligible section 217 income from line 16 | | Non-resident withholding tax rate | | |
|---|--|---|-----------------------------------|--------------|----|
| | | X | | + | 17 |
| | | X | | + | 18 |
| | | X | | + | 19 |
| | | X | | + | 20 |
| Add lines 17 to 20. | | | | | |
| Non-resident tax required to be withheld on eligible section 217 income. | | | | 443 = | • |

Section 2 – You were a resident of a country that Canada has not signed a tax treaty with.

| | | | |
|---|---|------|----------------|
| Enter the amount from line 14 above | | | 22 |
| Non-resident withholding tax rate | x | 25 % | 23 |
| Multiply the amount on line 22 by line 23. | | | |
| Non-resident tax required to be withheld on eligible section 217 income. | | | 446 = • |

Part 3 – Section 217 tax adjustment

Use the chart below only if the amount that you entered on line 1 of Schedule 1 is the same as the "net world income after adjustments" from line 16 of Schedule A.

| | | |
|---|---|----|
| Net world income after adjustments (amount from line 16 of Schedule A) | | 25 |
| Taxable income (line 260 of your return) | - | 26 |
| Line 25 minus line 26 (if negative, enter "0") | = | 27 |
| Amount from line 17 of Schedule 1 | x | 28 |
| Multiply the amount on line 27 by the amount on line 28 | = | 29 |
| Enter the amount from line 25 | ÷ | 30 |
| Section 217 tax adjustment: Divide the amount on line 29 by the amount on line 30. Enter the amount on line 31 on line 445 of Schedule 1. | = | 31 |