


Electing Under Section 217 of the Income Tax Act

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

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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.

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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		
×		+	17
×		+	18
×		+	19
×		+	20

Add lines 17 to 20.

**Non-resident tax required to be withheld
on eligible section 217 income.**

443	=		
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**Section 2 – You were a resident of a country that Canada has not
signed a tax treaty with.**

Enter the amount from line 14 on page 2 [above]

		22
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Non-resident withholding tax rate

×	25%	23
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Multiply the amount on line 22 by line 23.

**Non-resident tax required to be withheld
on eligible section 217 income.**

446	=		
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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)

Taxable income (line 260 of your return)

Line 25 minus line 26 (if negative, enter "0")

Amount from line 17 of Schedule 1

Multiply the amount on line 27 by the amount
on line 28

Enter the amount from line 25

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.

		25
–		26
=		27
×		28
=		29
÷		30
=		31