



APPLICATION BY A NON-RESIDENT OF CANADA FOR A REDUCTION IN THE AMOUNT OF NON-RESIDENT TAX REQUIRED TO BE WITHHELD FOR TAX YEAR _____

Section 1 – Information and terms of agreement

- As a non-resident, it may be beneficial for you to elect under section 217 of the Canadian *Income Tax Act* to pay tax at the same rate as residents of Canada on your Canadian-source pensions or other benefits described in Section 2 below.
- If you wish to elect under section 217, we will use the information you give on this application to determine if the election may benefit you. If you do not answer all the questions, we may be unable to process your application. If we process your application and it indicates that an election under section 217 may be beneficial, we will authorize your Canadian payer(s) to reduce the amount of non-resident tax withheld from your benefits. To receive a reduction, you must apply each year.
- If we approve this application, you will have to file a Canadian income tax return within six months of the end of the tax year to benefit from the election under section 217. If you do not file your return within that time, you will have to pay the full amount of tax that your payer(s) should have withheld. We cannot process a return if it is filed late.
- If you are a resident of Algeria, Brazil, Croatia, Cyprus, Ecuador, Ireland, Italy, New Zealand, the Philippines, Portugal, Romania, Senegal or Slovenia and are applying only to receive a treaty exemption on qualifying income, you must complete all sections of this form and report all your Canadian-source benefits. Although you are not electing under section 217 and need not to file a Canadian income tax return, we also require information on your net world income. **We will apply the treaty exemption on qualifying income.**
- If you have questions about this application or the section 217 election, contact the International Tax Services Office by calling 1-800-267-3395 (toll free in Canada or the United States) or (613) 952-2344 (other countries), or by faxing (613) 941-6905.
- Send this application to:
International Tax Services Office, Canada Revenue Agency, 2204 Walkley Road, Ottawa ON K1A 1A8.

Section 2 – Types of Canadian benefits you have to report in Section 4 below

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| <ol style="list-style-type: none"> 1. Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) benefits 2. Old Age Security (OAS) pension 3. Superannuation or pension benefits including registered pension plan (RPP) benefits * 4. Retiring allowance * 5. Death benefits 6. Benefits under the <i>Employment Insurance Act</i> 7. Registered supplementary unemployment benefits 8. Registered retirement savings plan (RRSP) payments * | <ol style="list-style-type: none"> 9. Registered retirement income fund (RRIF) payments 10. Deferred profit-sharing plan payments * 11. Transitional assistance benefits provided in connection with the Canada-United States Agreement on Automotive Products 12. Benefits under the <i>Labour Adjustments Benefits Act</i>, section 5 of the <i>Department of Labor Act</i>, and section 5 of the <i>Department of Fisheries and Oceans Act</i>. 13. Retirement compensation arrangements |
|--|--|
- * Do not use this application for amounts 3, 4, 8, or 10 that you are transferring to your RRSP or RPP. Instead, use Form NRTA1, *Authorization for Non-Resident Tax Exemption*.

Section 3 – Applicant identification (please print)

First name	Last name	* Your Canadian Social Insurance Number (SIN) or Individual Tax Number (ITN)
Address (street number and name)		Your date of birth Y M D
City	Country	Zip or postal code
Telephone number ()	Spouse's name	* Spouse's SIN or ITN
* If you do not have a SIN or ITN, please complete Form T1261, <i>Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents.</i>		

Section 4 – Canadian benefits described in Section 2 above that you will receive in the year

a) Social security benefits (in CAN\$):	Account number	Estimated gross annual amount (CAN\$)
<input type="checkbox"/> CPP benefits (do not include death benefits)	_____	_____
<input type="checkbox"/> QPP benefits (do not include death benefits)	_____	_____
<input type="checkbox"/> CPP/QPP death benefits	_____	_____
<input type="checkbox"/> OAS benefits*	_____	_____
* Do not report OAS Guaranteed Income Supplement in this section. Report it on line (b) of Section 5.		
b) Other Canadian benefits (in CAN\$) (please indicate any additional benefits on a separate sheet):		\$ _____
<input type="checkbox"/> Pension payment (<input type="checkbox"/> periodic or <input type="checkbox"/> lump-sum payment)		
<input type="checkbox"/> RRSP payment		_____
<input type="checkbox"/> RRIF payment (please give minimum amount)		_____
<input type="checkbox"/> Other (please specify type) _____		
Payer's name		Policy plan number
Payer's mailing address (street number and name)	City	Province
		Postal code

Section 5 – Net world income information (in CAN\$) *

a) **Estimated other Canadian-source income (employment and business income, and taxable Canadian capital gains) for which you have to file a Canadian income tax return** (including amounts that are exempt under the Canadian *Income Tax Act* or by virtue of a treaty between Canada and your country of residence). Please give details on a separate sheet, indicating type and amount of income and allowable deductions: _____

b) **Estimated other Canadian-source income** (e.g., interest, dividends, net rental, Guaranteed Income Supplement) _____

c) **Will you receive income from sources outside Canada?** Yes No
 If yes, please indicate the estimated amount for the upcoming year:
 (e.g., interest, dividends, pensions, income from employment, social security, other) _____

Total income from sources outside Canada _____

* If there are changes to your estimated world income for the year, please file an amended application no later than 30 days after these changes occur.

Member of a recognized religious order: Will you be giving your total superannuation, pension, and earned income to the religious order and claiming a vow of perpetual poverty deduction on your Canadian income tax return? Yes No

Section 6 – Non-refundable tax credit information

1. If you are married or have a common-law spouse, are you supporting your spouse? Yes No

A common-law spouse is a person with whom you live in a common-law relationship for any continuous period of a least 12 months, or with whom you live in a common-law relationship and who is the natural or adoptive parent of your child.

2. Are you single, divorced, separated, or widowed, and supporting a relative who, on December 31 of the tax year, will be under 19, except for a relative who has a mental or physical disability*? Yes No

If you claim a person here, you cannot claim that person again in question 3 below.

3. Do you support a disabled* dependent relative who, on December 31 of the tax year, will be 18 years old or older, and who has a physical or mental infirmity? Yes No

4. During the tax year, will you pay tuition fees for yourself or will you be a full-time student? Yes No

If yes, please give the following information:

- amount of your tuition fees, for courses you will take in the year, to attend a university or a college \$ _____
- number of months in the year that you will be enrolled full-time in a qualifying educational program at a Canadian university, college, or a school offering job retraining courses or correspondence courses, or a university outside of Canada _____
- amount of any scholarships, fellowships, or bursaries you will receive in the tax year. \$ _____

5. Do you have a prolonged disability*? Yes No

* The disability must markedly restrict the activities of daily living and should have lasted or be expected to last for at least 12 consecutive months. If you make a claim for the disability tax credit or a claim for a disabled dependant, you will have to file a completed Form T2201, *Disability Tax Credit Certificate*, with your Canadian income tax return.

Section 7 – Dependent information

If you answered yes in questions 1, 2, or 3 of Section 6 above, please give the following information (attach a list if you need more space):

Dependant's name _____

Residential address _____

Relationship to you _____ Date of birth (year, month, day) _____

Estimated annual world income (CAN\$) _____ Nature of disability, if any _____

Section 8 – Certification

I, _____, certify that the information given on this form is, to the best of my knowledge, correct and complete. I understand and agree with the terms outlined in Section 1, *Information and terms of agreement*.

 Non-resident's signature

 Date

Note
 If you are signing for the applicant, you have to include a copy of the power of attorney document with this application.