



### DETERMINATION OF RESIDENCY STATUS (ENTERING CANADA)

- Complete all areas of this form if you entered or stayed briefly in Canada. Give all the facts about your residency status while living in and outside Canada.
- Mail only one completed copy of this form for the tax years in question (an additional form is not necessary for each tax year unless your situation changes, or directed otherwise) to the International Tax Services Office, 2204 Walkley Road, Ottawa ON K1A 1A8. If you prefer, you can send the form by fax to (613) 941-2505.
- If you need help completing this form, see Interpretation Bulletin IT-221, *Determination of an Individual's Residence Status*, or call the International Tax Services Office at:
  - Calls from within the Ottawa area . . . . . 952-3741
  - Calls from other areas in Canada and the United States . . . . . 1-800-267-5177
  - Calls from outside Canada and the United States (we accept collect calls) . . . . . (613) 952-3741
- You can find most forms and publications, as well as information on taxes, programs and credits, at our [www.cra.gc.ca](http://www.cra.gc.ca) Web site.

Attach any necessary additional information to this form.

#### Identification

Last name	Usual first name and initial	Social insurance number (SIN)	Tax year
Canadian address			Telephone number
Do you want us to change our records to show this as your mailing address for all future correspondence? <input type="checkbox"/> Yes <input type="checkbox"/> No			In what province will you reside?
Mailing address ONLY (if different from above)			Citizenship
Date of entry DD MM YYYY	Marital status <input type="checkbox"/> Married <input type="checkbox"/> Living common-law <input type="checkbox"/> Widowed <input type="checkbox"/> Divorced <input type="checkbox"/> Separated <input type="checkbox"/> Single	Date of birth DD MM YYYY	

#### Length of stay

How long do you expect to live in Canada?  
 Number of days: \_\_\_\_\_ Number of months: \_\_\_\_\_ Number of years: \_\_\_\_\_  
 When will you leave Canada? (if applicable) \_\_\_\_\_  
 Entered Canada permanently and have no plan to leave Canada.

#### General Information

Tick (✓) the box that applies to you:

You usually live in another country and you will be temporarily living in Canada for \_\_\_\_\_ days in the year, but will leave Canada during the year (we will calculate the number of days if you give us the dates you will be in Canada).

You usually live in another country, but enter and leave Canada on the same day to work, shop, or study.

You usually live in Canada, but you leave Canada during the day to work, shop, or study in another country, and return to Canada the same day.

You have permanent resident (landed immigrant) status.

You have applied for permanent resident (landed immigrant) status. Give the date of application: DD MM YYYY

You have been given permission by Citizenship and Immigration Canada to stay in Canada for an extended period.

You have a visa that allows you to be in Canada temporarily. Give the following information:  
 The type of visa you have: \_\_\_\_\_ Visa expiry date: \_\_\_\_\_  
 Do you plan to renew it?  Yes  No  
 We may ask you to give us a copy of the document from Citizenship and Immigration Canada that allows you to stay in Canada.

None of the above—explain:  
 \_\_\_\_\_  
 \_\_\_\_\_

#### Living outside Canada

Tick (✓) a box to indicate the reason you were living outside Canada:

You were a member of the Canadian Forces.

You were a member of the overseas Canadian Forces school staff who filed income tax returns as a resident of Canada.

You were a locally engaged employee (you lived outside of Canada after severing ties and were then hired locally) of a Canadian embassy or mission abroad.

You were an ambassador, a high commissioner, an agent general of a province or territory of Canada, or an officer or servant (employee) of Canada or of a province or territory of Canada.

Did you receive a representation allowance for the year?  Yes  No

Were you a Canadian resident (including factual or deemed) just before your appointment or employment by Canada, the province, the territory, or the Crown corporation?  Yes  No

You were an employee or officer of a Canadian Crown corporation, either federal or provincial, where

the corporation is designated as an agent of Canada;

the employees of the corporation have been given the status of servants of Canada;

none of the above apply—explain: \_\_\_\_\_

Will you receive a representation allowance for the year?  Yes  No

Were you a Canadian resident (including factual or deemed) just before your appointment or employment by Canada, the province, the territory, or the Crown corporation?  Yes  No

You were performing services as an employee, co-operant, advisor, contractor, or subcontractor under a prescribed international development assistance program of the Government of Canada that was financed with Canadian funds.

Specify: \_\_\_\_\_

Were you a resident (including factual or deemed) any time during the three months before the day you started your service abroad?  Yes  No

You were the spouse (or common-law partner) of an individual described above. Give the name, SIN, and address of your spouse or common-law partner: \_\_\_\_\_

Were you exempted from tax in the foreign country because of your relationship to your spouse (or common-law partner)?  Yes  No

You were the child or dependant of an individual described above. Give the name, SIN, and address of your parent or the individual described above: \_\_\_\_\_

Other—specify: \_\_\_\_\_

**Previous residency**

Were you a resident of Canada in a previous year?  Yes  No

If yes, did you keep residential ties with Canada while living outside Canada?  Yes  No

Please specify: \_\_\_\_\_

\_\_\_\_\_

If you do not know what your residency status was while living outside of Canada, contact the International Tax Services Office.

**STATEMENT OF RESIDENCY**

Are you, under a tax treaty with another country, considered resident in the other country and not resident in Canada?  Yes  No

Are you subject to income tax in that country on your world income? (total income inside and outside of Canada)  Yes  No

Are you considered a resident of a country that does not have a treaty with Canada?  Yes  No

We may ask you for confirmation from that government that you are considered resident and are subject to tax as a resident for the year in question.

We may also ask you to give us proof of your income is subject to tax in that country.

(eg. Copy of the foreign tax return, notice of tax assessment, a statement from the foreign authorities with the equivalent information as the tax return, Form 6166).

**Ties in Canada**

Tick (✓) the boxes that show the ties you are going to have in Canada during the year:

Your dwelling in Canada:

House  Room and board  University or college residence  Other (please specify) \_\_\_\_\_

Suite  Apartment  Hotel \_\_\_\_\_

You or your spouse (or common-law partner) own this dwelling.

Your employer will provide a dwelling for you.

If you or your spouse (or common-law partner) rent the dwelling, give details such as the terms of the lease: \_\_\_\_\_

Your spouse (or common-law partner) will live with you in Canada.

Your dependent children will live with you or your spouse (or common-law partner) in Canada.

You will support other persons who will live with you in Canada. Give the names and your relationship with these persons: \_\_\_\_\_

You will own furniture or appliances in Canada.

You will have most of your clothing and personal property in Canada.

You will have an automobile registered in a province or territory of Canada.

You will have a driver's licence from a province or territory of Canada.

You will have a valid Canadian passport.

You will have bank accounts in Canada.

You will have investments in Canada. Give details about things like your chequing and savings accounts, pension and retirement plans, property, and shares in companies: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Tick (✓) the boxes that show the ties you are going to have in Canada during the year: (continued)

- You will use Canadian credit cards.
- Other than your home, you will own real property in Canada. (e.g. real property is also known as real estate, includes land, buildings and their structural components).
- You will apply for hospitalization and medical coverage from a province or territory of Canada. To find out if you are eligible for such coverage, contact the provincial or territorial health authorities where you live.
- You will have professional association memberships that are only available to Canadian residents. List these associations:  
\_\_\_\_\_
- You will join social or recreational organizations in Canada. List these organizations:  
\_\_\_\_\_
- You will be involved with and have responsibilities in partnerships, corporate or business relationships, and endorsement contracts in Canada.  
Specify: \_\_\_\_\_
- You will have other ties with Canada. Describe them: \_\_\_\_\_
- None of the items in this section apply to you.

### Why you are in Canada

- You are in Canada for employment. . . . .  Yes  No
  - If yes, will you be in Canada for a significant period? . . . . .  Yes  No
  - Will your employer second you to a job in Canada? . . . . .  Yes  No
  - Will your routine of life be similar to what it was in your previous country? . . . . .  Yes  No
- You are in Canada for sport. . . . .  Yes  No
  - If yes, will you be in Canada for a significant period? . . . . .  Yes  No
  - Will you play for a Canadian sports organization? . . . . .  Yes  No
  - Will your routine of life be similar to what it was in your previous country? . . . . .  Yes  No
- You are in Canada for education. . . . .  Yes  No
  - If yes, will you be a full-time student? . . . . .  Yes  No
  - Will your routine of life be similar to what it was in your previous country? . . . . .  Yes  No

If none of the above apply, explain:  
\_\_\_\_\_  
\_\_\_\_\_

### Ties in another country

The following questions about your residential ties in another country will help us give you an opinion on your residency status:

- a) Do you expect to return to reside in your country because of a contract with an employer? . . . . .  Yes  No
- b) Do you expect to return to reside in your country because you have a specific date to report back to work in that country? . . . . .  Yes  No
- c) If your spouse (or common-law partner) will not live in Canada, give the name, citizenship, and current address of that person and the reason he or she will not live in Canada (if you are legally separated, this item will not apply to you):  
\_\_\_\_\_
- d) If you have children or dependants and they will not live in Canada, give the reason, their name, age, citizenship, and current address, as well as the name and address of the school they attend and the grade in which they are enrolled.  
\_\_\_\_\_
- e) If you support individuals, other than through a charitable organization, give the name, current address, and your relationship with these people and financial details of your support.  
\_\_\_\_\_
- f) If you kept a dwelling in another country, give details such as the address, type, size, whether you rent or own the dwelling, whether you keep the dwelling available for your use or for your family's use during return visits to that country, and whether you rent the dwelling to a relative:  
\_\_\_\_\_  
\_\_\_\_\_
- g) Describe the personal possessions (such as clothing, furniture, personal items or pets) you have in the other country:  
\_\_\_\_\_
- h) If you have a driver's licence issued in a country other than Canada, state for which country it is issued, the expiry date, and whether you will renew it.  
\_\_\_\_\_
- i) You will have a passport for a foreign country. . . . .  Yes  No  
If yes, what country? \_\_\_\_\_
- j) You will renew your foreign passport when it expires. . . . .  Yes  No
- k) If applicable, give the name of the insurer of your medical and hospitalization coverage while living in Canada and the length of the coverage:  
\_\_\_\_\_
- l) List the professional, social or recreational organizations in which you will be a member in countries other than Canada:  
\_\_\_\_\_  
\_\_\_\_\_

m) Describe the investments you will have in countries other than Canada. Include details of chequing and savings accounts, pension and retirement plans, property, and shares in companies you will have in these countries. Explain why these investments are kept outside Canada:

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n) Give details of other consumer relationships, such as lines of credit and credit cards, you will have in other countries:

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o) Give the address for any telephone service you have in other countries, even if it is not listed, and indicate if it is a personal or business service:

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p) Give any address you use for personal stationery and business cards in other countries:

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q) Give any address for post office boxes and safety deposit boxes that you use in other countries:

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r) Give details of your involvement and responsibilities in any partnerships, corporate or business relationships, and endorsement contracts you have in other countries:

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s) List the countries, other than Canada, you have visited in this calendar year, the length of time spent in each country, and the reason for visiting these countries. Include the dates of entry and departure for each country visited:

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**Certification**

We use this form as a starting point to get the facts we need to give an opinion on your residency status. Contact us if your situation changes since your residency status could also change.

I, \_\_\_\_\_ certify that the information given on this form is to the best of my knowledge, correct and complete.  
(print)

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Date

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Signature

**More information**

If there is more information that we have not asked for and that you feel will help us determine your residency status, give this information here:

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