



Canada Revenue
Agency

Agence du revenu
du Canada

Canadian Residents Going Down South

Is this pamphlet for you?

This pamphlet is for you if you spent part of the year in the United States (U.S.), for example, for health reasons or on vacation, and you still maintained residential ties in Canada.

This pamphlet will give you information about certain income tax requirements that may affect you. It will also help you understand the U.S. tax laws that may apply to you.

This pamphlet does **not** apply if you:

- are a U.S. citizen;
- have been granted permanent resident status by the United States Citizenship and Immigration Services (USCIS), (i.e., granted a “green card”); or
- have residential ties to a country other than the U.S. and Canada.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD or diskette), or MP3 by going to www.cra.gc.ca/alternate or by calling **1-800-959-2221**. You can also get your personalized correspondence in these formats by calling **1-800-959-8281**.

The Internal Revenue Service (IRS) of the Government of the United States of America provided information for the section called “How U.S. tax laws apply.”

La version française de cette publication est intitulée *Résidents canadiens qui séjournent dans le Sud*.

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Before you start

What are residential ties?

Residential ties include things such as:

- a home in Canada;
- a spouse or common-law partner (see the definition in the *General Income Tax and Benefit Guide*) and dependants who stay in Canada while you are in the U.S.;
- personal property, such as a car or furniture in Canada; and
- social ties in Canada.

Other relevant ties may include a Canadian driver's licence, Canadian bank accounts or credit cards, and medical insurance with a province or territory of Canada.

How Canadian income tax laws apply

If you spend part of the year in the U.S., for example, for health reasons or on vacation, and you maintain residential ties in Canada, we usually consider you to be a factual resident of Canada.

As a factual resident, we tax your income as if you never left Canada. You will continue to:

- report all income you receive from sources inside and outside Canada for the year, and claim all deductions that apply to you;
- claim federal and provincial or territorial non-refundable tax credits that apply to you;
- pay federal tax and provincial or territorial tax where you keep residential ties in Canada;

- claim federal and provincial or territorial refundable tax credits that apply to you; and
- be eligible to apply for the goods and services tax/harmonized sales tax (GST/HST) credit.

Completing your Canadian return

You will find most of the information you need to complete your return in your income tax guide and forms book. However, this pamphlet includes some additional information you will need.

If you are a factual resident of Canada, complete Form T1248, *Information About Your Residency Status* (Schedule D), and attach it to your return.

Identification

When you complete the “Identification” area on your return, **do not** show a date of entry or departure. Only immigrants and emigrants use these spaces. If you enter a date of entry or departure, we may reduce your claim for federal and provincial or territorial non-refundable tax credits.

On the line “Enter your province or territory of residence on December 31, 2010”, enter the name of the province or territory where you have residential ties.

Do you hold foreign property?

You may have been in one of the following situations:

- at any time in 2010, you held foreign property with a total cost of more than CAN\$100,000;
- in 2010 or a previous year, you loaned or transferred funds or property to a non-resident trust; or
- in 2010, you received funds or property from, or you were indebted to, a non-resident trust under which you were a beneficiary.

If you are in any of these situations, special rules may need to be applied. For more information, see your income tax guide.

Income

As a factual resident, you will continue to pay tax on your world income as though you had lived in Canada for the whole year. Report all amounts in Canadian dollars.

Did you receive an NR4 or NR4-OAS information slip?

An NR4 or NR4-OAS information slip indicates income from Canada (such as Old Age Security pension, Canada Pension Plan benefits, and Quebec Pension Plan benefits).

If you receive this type of slip, report the income on your Canadian return and if any tax was withheld, claim it on line 437.

Did you receive U.S. lottery or gambling winnings?

This income is not taxable in Canada, so you do not have to report it on your Canadian return. Additionally, you cannot claim a credit for any taxes withheld on such winnings.

Did you have rental income from property in the U.S.?

If so, keep records to support your income and expense claims. For more information, see Guide T4036, *Rental Income*.

Federal tax and credits

To calculate your federal tax and the credits that apply to you, use Schedule 1, *Federal Tax*.

Federal non-refundable tax credits

Can you claim medical expenses paid in the U.S.?

You can claim eligible expenses that were paid for yourself, your spouse or common-law partner, and certain other individuals who were dependent on you for support. You can claim eligible medical expenses paid in any 12-month period ending in the year, if they were never claimed before in any other year.

For more information, see lines 330 and 331 in your *General Income Tax and Benefit Guide* or see Interpretation Bulletin IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*.

Did you pay premiums to private health-services plans?

If so, you can claim most of them as a medical expense on your return.

For more information, see line 330 in your *General Income Tax and Benefit Guide*, or see Interpretation Bulletin IT-519, *Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*.

Did you donate to U.S. charities?

If you are including U.S. income on your Canadian return, you can claim a credit for donations to U.S. charities that would be allowed on a U.S. return. The total donations to U.S. charities you can claim cannot be more than 75% of the net U.S. income you report on your Canadian return.

Can you claim a federal foreign tax credit?

If you paid U.S. tax on U.S. income that you are reporting on your Canadian return, you may be able to claim a federal foreign tax credit to reduce your Canadian federal tax payable.

For information on how to claim the foreign tax credit, see line 405 in your *General Income Tax and Benefit Guide*. For more information, see Form T2209, *Federal Foreign Tax Credits*, or see Interpretation Bulletin IT-270, *Foreign Tax Credit*.

Note

The province or territory where you maintained your residential ties may offer a similar tax credit. For more information, see the forms book for that province or territory.

Provincial or territorial tax

You have to pay tax to the province or territory where you maintained residential ties.

Provincial or territorial non-refundable tax credits

The province or territory where you maintained residential ties also offers non-refundable tax credits. For details, see the forms book for that province or territory.

Refund or balance owing

Provincial or territorial tax credits

Certain provinces and territories have tax credits. For information about these credits and how to claim them, see the income tax guide and the forms book for the province or territory where you maintained residential ties.

Your provincial or territorial health-care coverage

Before you head south, don't forget to check that your provincial or territorial health-care coverage will continue during your stay in the United States.

In any case, you may want to get supplementary health-care coverage.

For more information, contact the ministry responsible for health care in your province or territory. See the provincial or territorial government listings in your Canadian telephone book for the address and telephone number of your provincial or territorial ministry of health office.

How U.S. tax laws apply

As a Canadian resident who spends part of the year in the U.S., you are considered either a **resident alien** or a **non-resident alien** of the U.S. for tax purposes.

Resident aliens are generally taxed in the U.S. on income from all sources worldwide, and non-resident aliens are generally taxed in the U.S. only on income from U.S. sources. Therefore, it is important for you to determine if you are a resident alien or a non-resident alien.

Are you a resident alien?

You are considered a resident alien if you meet the substantial presence test.

- If you were in the U.S. for 183 days or more in 2010, you meet the substantial presence test. If this is your situation, you are considered a **resident alien** of the U.S. Although the comments in this section and the following section do not apply to you, you should read “Residence under the treaty” on page 13 and “Do you have to file a U.S. tax return (Form 1040)?” on page 14.
- If you were in the U.S. for less than 31 days in 2010, you do not meet the substantial presence test. If this is your situation, you are considered a **non-resident alien** of the U.S. Although this section does not apply to you, you should read, “Do you have to file a U.S. tax return (Form 1040)?” on page 14.
- If you were in the U.S. for 31 to 182 days in 2010, you may meet the substantial presence test.

What is the substantial presence test?

This test uses the number of days you were in the U.S. during a three-year period (the current and the two previous years) to determine if you are a resident alien or a non-resident alien.

To determine whether you meet the substantial presence test for 2010, calculate the number of days you were present in the U.S. during 2010, 2009, and 2008. The days do not have to be consecutive, and you are treated as being present in the U.S. on any day you were there for part or all of the day. Each day:

- in 2010 counts as a full day;
- in 2009 counts as one-third of a day; and
- in 2008 counts as one-sixth of a day.

If your total is **at least 183 days**, you have met the substantial presence test and you are considered a resident alien for 2010. If this is your situation, see “Are you a non-resident alien?” on page 11 for more information.

If your total is **less than 183 days**, you are considered a non-resident alien for 2010. If this is your situation, see “Do you have to file a U.S. tax return (Form 1040)?” on page 14.

Example

Florence and Henry are residents of Canada and own a trailer home in Florida, where they spend each winter. Although they have no U.S. source income, they need to determine their U.S. residency status. To do this, they have to determine how many days they were in the U.S. during 2010, 2009, and 2008.

During 2010, they were in the U.S. from January 1 to April 11, and from November 13 to December 31 (**150 days**).

During 2009, they were in the U.S. from January 1 to March 31, and from November 14 to December 31 (**138 days**).

During 2008, they were in the U.S. from January 1 to April 4, and from November 1 to December 31 (**156 days**).

Each day they were in the U.S. during 2010 counts as a full day (**150**). Each day they were in the U.S. during 2009 counts as one-third of a day ($138 \times 1/3 = 46$). Each day they were in the U.S. during 2008 counts as one-sixth of a day ($156 \times 1/6 = 26$).

They add the subtotals: $150 + 46 + 26 = 222$. Since this total is at least 183 days during the three-year period, they meet the substantial presence test, and they are considered resident aliens by the U.S. for 2010.

For more information on this subject, see Chapter 1 of Internal Revenue Service (IRS) Publication 519, *U.S. Tax Guide for Aliens*.

Are you a non-resident alien?

You are a non-resident alien if you **do not** meet the substantial presence test.

If you have determined that you are a **resident alien** because you meet the substantial presence test, you will be considered a non-resident alien if:

- you were present in the U.S. for less than 183 days in 2010;
- your **tax home** is in Canada; and
- you had a **closer connection** to Canada than to the U.S. during 2010.

If you have determined that you are a non-resident alien, see the section called, “Do you have to file a U.S. tax return (Form 1040)?” on page 14.

What is a tax home?

If you are employed or self-employed, your tax home is the location of your principal place of business or employment, regardless of where you maintain your family home.

If you are not employed or self-employed, your tax home is where you regularly live. It can be a house, an apartment, or a furnished room, and you can rent or own it. It must have been available to you continuously and at all times throughout 2010, and not just for short stays during the year.

How do you determine a closer connection to Canada?

You are considered to have a closer connection to Canada than to the U.S. if you maintain more significant ties to Canada. Some important ties include the location of the following:

- your permanent home and business activities;
- your family;
- personal belongings, such as cars, furniture, clothing, and jewellery;
- social, political, cultural, or religious organizations to which you belong;
- the jurisdiction where you vote; and
- the jurisdiction where you hold a driver's licence.

If you have applied to the U.S. Citizenship and Immigration Services for Lawful Permanent Resident status in the U.S. (i.e., applied for a "green card"), or you have been granted permanent residency status (i.e., granted a "green card"), you will not be eligible to claim the closer connection exception.

How do you advise the IRS about your closer connection to Canada?

You have to file IRS Form 8840, *Closer Connection Exception Statement for Aliens*, to advise the IRS that your tax home is in Canada and that you maintained more significant ties in Canada than in the U.S. during 2010. We have included a copy of the form in the middle of this pamphlet.

If you have to file a U.S. income tax return for 2010, attach Form 8840 to it. If you do not have to file a return, send Form 8840 by **June 15, 2011**, to:

Internal Revenue Service Center
Austin TX 73301-0215
USA

Each individual claiming the closer connection exception has to file Form 8840. If your spouse or any of your children want to claim the closer connection exception, they also have to file Form 8840.

Note

If you do not file Form 8840 by June 15, 2011, you will not be eligible to claim the closer connection to Canada, and you will be considered a resident alien. However, if you tried to comply with this filing requirement but were unable to do so for a valid reason, attach an explanation to Form 8840 when you file it.

Example

Florence and Henry have determined that they are resident aliens for 2010 because they meet the substantial presence test. However, they file Canadian returns as residents of Canada, and their family, belongings, and permanent home are in Canada. Also, they maintain social and religious ties in their home town in Canada.

Since Florence and Henry have closer ties to Canada than to the U.S., **and** they were present in the U.S. for less than 183 days during 2010, they may be considered non-residents of the U.S. under the closer connection exception.

Florence and Henry each have to submit Form 8840 by June 15, 2011, to advise the IRS of their closer connection to Canada, or they will not be eligible for the exception. If they do not file on time, they may be subject to U.S. income tax on their worldwide income.

Each year, you have to determine if you are a resident alien or a non-resident alien. And each year, if you are a resident alien with closer ties to Canada than to the U.S., you have to file a new Form 8840.

Residence under the treaty

If you are a resident alien because you met the substantial presence test and you cannot claim the closer connection

exception, you may be able to determine your residency status under Article IV of the *Canada-United States Income Tax Convention*.

You may be treated as a non-resident alien under Article IV, for the purposes of calculating your U.S. income tax liability, if you meet the following conditions:

- you are considered a resident of both the U.S. and Canada under each country's tax laws (i.e., you are a Canadian resident and a U.S. resident alien); and
- your permanent home is in Canada.

If you also have a permanent home in the U.S., you may be treated as a non-resident alien if your personal and economic ties are closer to Canada than to the U.S.

For more information on this subject, see Chapter 9 of Publication 519, *U.S. Tax Guide for Aliens*. If you are claiming to be a resident of Canada under Article IV of the *Canada-United States Income Tax Convention*, you should complete and attach Form 8833, *Treaty-Based Return Position Disclosure Under Section 6614 or 7701(b)*, to your U.S. income tax return.

Do you have to file a U.S. tax return (Form 1040)?

Resident aliens

Generally, resident aliens have to file a U.S. tax return to report worldwide income for the year if their annual gross income exceeds certain U.S. dollar amounts. For more information, see the section called "Filing Requirements" in the Instructions for Form 1040.

If you are a resident alien who cannot be considered a non-resident alien under Article IV of the *Canada-U.S. Income Tax Convention* **or** under the closer connection exception, you should file Form 1040 as a resident alien if you meet the filing requirements described in the Form 1040, *Instructions*.

Non-resident aliens

If you are a non-resident alien, your income that is subject to U.S. income tax is divided into two categories:

- income that is **effectively connected** with a trade or business in the U.S. (including income from the sale or exchange of U.S. real property); and
- income that is **not effectively connected** with a trade or business in the U.S., but is from U.S. sources (including interest, dividends, rents, and annuities).

Effectively connected income, after allowable deductions, is taxed at the same rates that apply to U.S. citizens and residents. Income that is not effectively connected is taxed at 30% or a lower treaty rate.

As a non-resident alien, you have to file a U.S. tax return (Form 1040NR) by June 15, 2011, if:

- you are engaged in a trade or business which would produce income that is effectively connected (even if you had no income in the tax year from that trade or business);
- you have U.S. source wage income which is greater than one personal exemption (\$3,650 for 2010); or
- you have income that is not effectively connected and that did not have sufficient tax withheld at source.

If you have income that is not effectively connected and had too much tax withheld at source, you should file a U.S. tax return to claim a refund of the overpaid tax.

You have to file your U.S. return by April 15, 2011, if you were an employee in the U.S. and received wages subject to withholding.

If you are not able to file your U.S. return by the due date, submit Form 4868 for an automatic extension of time to file until October 15, 2011. However, note that Form 4868 does not extend the time to pay any tax due.

For more information, see IRS Publication 519, *U.S. Tax Guide for Aliens*, or contact the IRS at the address and telephone number shown on page 21 of this pamphlet.

Did you receive U.S. gambling or lottery winnings?

As a non-resident alien, you are subject to tax on gross U.S. gambling or lottery winnings at the rate of 30% at the time of winning. However, winnings from blackjack, baccarat, craps, roulette, and Big-6 wheel are exempt from tax.

If you received tax-exempt winnings, or if the correct tax was collected at the time of winning, you do not have to file a U.S. tax return if this is your only U.S. income.

Under the *Canada-U.S. Income Tax Convention*, you can claim your U.S. gambling losses up to the amount of your U.S. gambling winnings for the year using the same rules that apply to U.S. citizens and residents. To claim a refund of taxes withheld from gambling winnings, you must file Form 1040NR, *U.S. Nonresident Alien Income Tax Return*.

Since proceeds from blackjack, baccarat, craps, roulette, and Big-6 wheel are exempt from tax, you cannot claim any wagering losses you incur from these games. Be sure to keep an accurate record of your U.S. gambling losses and winnings.

Do you own U.S. real property?

If you own U.S. real property, such as a condominium or house, you should be aware of the tax consequences of renting out or selling U.S. real estate.

Did you receive rental income from this property?

As a non-resident alien, you are subject to U.S. income tax on rental income you receive from U.S. real property. You are considered to have received the income from a U.S. source, even if it was paid to you while you were in Canada. Rental income is **not** effectively connected with the conduct of a U.S. trade or business and, as such, is subject to a 30% tax on the gross income, with no expenses or deductions allowed.

However, under the *Internal Revenue Code*, you can elect to treat rental income as income that is effectively connected with the conduct of a U.S. trade or business. If you make this election, you are taxed on the net income. You can claim expenses related to owning and operating the rental property during the rental period, including a mandatory depreciation charge.

To make this election, attach a letter to Form 1040NR, *U.S. Nonresident Alien Income Tax Return*, stating that you are making the election. Include the following information:

- the location of all your real property in the U.S.;
- the extent of your ownership in the property;
- a description of any major improvements to the property; and
- a list of any previous taxable years for which you made an election, or revocation, to treat U.S. real property income as effectively connected with a U.S. trade or business.

For more information on this election, please see IRS Publication 519, *Tax Guide for Aliens*, under the section called "Income from Real Property."

For information on rental income and expenses, get IRS Publication 527, *Residential Rental Property (Including Rental of Vacation Homes)*.

If you have not made an election to treat your U.S. rental property income as effectively connected with a U.S. trade or business, then tenants or management agents (withholding agents) have to withhold a 30% non-resident tax from the gross rent and send it to the IRS using Form 1042, *Annual Withholding Tax Return for U.S. Source Income of Foreign Persons*, and Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*.

If you want to be exempt from the 30% non-resident withholding tax and are making the election to treat the U.S. rental properties as effectively connected with a U.S. trade or business, then you have to give the tenant or management agent Form W-8ECI, *Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States*.

For more information on U.S. withholding taxes, see IRS Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

Did you dispose of U.S. real estate?

As a non-resident alien, gains or losses you have from disposing of U.S. real property interests are considered to be effectively connected with a U.S. trade or business. If you sell or otherwise dispose of U.S. real estate, the purchaser, or his or her agent, is generally required to withhold 10% of the gross sale price at the point of sale. However, there are exceptions to this rule. For more information, see the section called "U.S. Real Property Interest" in IRS Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

You then have to file Form 1040NR, *U.S. Nonresident Alien Income Tax Return*, and the required schedules, to report the gain or loss.

If you own the real property with another person such as your spouse, each of you has to file a Form 1040NR.

Stock in a U.S. corporation or an interest in a partnership may be treated the same as real estate if the corporation owns a certain amount of U.S. real estate or if the partnership owns U.S. real estate.

For more information on gains and losses from the sale of U.S. real property, see the section called "Real Property Gain or Loss" in IRS Publication 519, *U.S. Tax Guide for Aliens*.

U.S. estate tax for non-resident aliens

The U.S. imposes an estate tax on the transfer of a deceased person's taxable estate. The taxable estate of a Canadian non-resident alien includes the following assets located in the U.S.:

- real estate and tangible personal property;
- stock in a U.S. corporation;
- debt issued by, or enforceable against, a U.S. entity (but most corporate debt instruments issued after 1984 are exempt from U.S. estate tax); and
- interest in a partnership, if the partnership's principal place of business is in the U.S.

The U.S. estate tax is based on the fair market value of the asset on the date of death, so there is no impact from a profit or loss because of a deemed disposition on the date of death.

Non-resident aliens cannot claim foreign tax credits on a U.S. estate tax return for deemed-disposition capital gains income taxes paid to Canada.

For the transfer of a decedent's U.S. assets, the IRS requires Form 706NA, *United States Estate (and Generation-Skipping Transfer) Tax Return* if the value of the U.S. assets exceeds \$60,000 on the date of death.

The *Canada-U.S. Income Tax Convention* provides significant changes to the U.S. estate tax provisions if you own U.S. property. These provisions are retroactive to November 10, 1988.

For more information, see Form 706NA and instructions from the IRS. You will find the address and telephone numbers of the IRS on page 21.

Individual Taxpayer Identification Number

If you are a non-resident alien who has to file a U.S. tax return, you must have a taxpayer identification number. Generally, this is a Social Security Number from the United States. If you were ever issued a Social Security Number, you should use it. You must **not** file your U.S. tax return under your Canadian social insurance number.

A non-resident alien who does not have a taxpayer identification number must apply for one. Generally, non-resident aliens are not eligible to apply for Social Security Numbers unless they have been authorized to be employed in the United States. If you are ineligible to apply for a U.S. Social Security Number, then you must apply for an IRS Individual Taxpayer Identification Number (ITIN).

If you were issued a U.S. temporary identification number by the IRS for a tax year before 1996, you can no longer use that temporary number and must apply for an ITIN. ITINs are intended for tax use only. They have no effect on being allowed to work or live in the U.S.

Use IRS Form W-7, *Application for IRS Individual Taxpayer Identification Number*, to apply for an ITIN. Under new procedures which went into effect in December 2003, your Form W-7 must be attached to a U.S. tax return. For further information on ITINs, please visit the IRS Web site at www.irs.gov/individuals/article/0,,id=96287,00.html.

State and local taxes

You may be required to file a state or local income tax return for the state or city you were in while visiting the United States. Different states and cities have different filing requirements. For more information, contact the state or city authorities where you stayed. For further information on state and local taxes in the United States, please refer to the Web page at www.statelocalgov.net/index.cfm.

Need more information from the Internal Revenue Service (IRS)?

While you are in Canada, if you need more information about U.S. tax laws or tax-filing procedures, write to:

Internal Revenue Service
P.O. Box 920
Bensalem, PA 19020
USA

You can also telephone or fax the Philadelphia Service Center office:

Tel: **267-941-1000** (not toll-free)
Fax: **267-941-1055**

Telephone service available from 6:00 am to 11:00 pm (EST)
Monday to Friday.

If you want to order IRS forms or publications you may call **1-800-829-3676** or write to:

Internal Revenue Service
National Distribution Center
P.O. Box 8901
Bloomington, IL 61702-8901
USA

If you are in the U.S., contact the IRS office in your area. A list of local IRS offices may be found on the IRS Web site at **www.irs.gov/localcontacts/index.html**.

You may also get forms, publications, and tax information by visiting the IRS Web site at **www.irs.gov/formspubs/index.html**.

You can find U.S. tax information for foreign nationals at **www.irs.gov/businesses/small/international/index.html**.

You may submit a tax question by E-mail to the IRS by going to the following webpage:
www.irs.gov/help/page/0,,id=133197,00.html.

For more information

If you need more information after reading this pamphlet, you can visit our Web site at www.cra.gc.ca, or you can call us at **1-800-959-8281**. If you need to call the International Tax Services Office, you can find the telephone numbers on the back cover of this pamphlet.

You can get most of our publications from our Web site at www.cra.gc.ca/forms or by calling **1-800-959-2221** (calls from Canada and the U.S.).

To obtain personal and general tax information by telephone, you can use our automated tax information phone service, TIPS, by calling **1-800-267-6999** (calls from Canada and the U.S.).

You can also view and manage some of your personalized information online using our **My Account** feature. For more information, go to www.cra.gc.ca/myaccount or see Pamphlet RC4059, *My Account for Individuals*.

Representative

You can authorize a representative (such as your spouse or common-law partner, tax preparer, or accountant) to get information on your tax matters and submit or provide information on your behalf. We will accept information from and/or provide information to your representative **only** after we are satisfied that you have authorized us to do so either through **My Account** at www.cra.gc.ca/myaccount or in writing. **Your authorization will stay in effect until you cancel it, it reaches the expiry date you choose, or we receive notification of your death.** For more information see Form T1013, *Authorizing or Cancelling a Representative*.

International Tax Services Office

International Tax Services Office
Post Office Box 9769, Station T
Ottawa ON K1G 3Y4
CANADA

Regular hours of service

Monday to Friday (holidays excluded)
8:15 a.m. to 5:00 p.m. (Eastern Time)

Extended hours of telephone service

From mid-February through the end of April

Monday to Thursday (holidays excluded)

8:15 a.m. to 9:00 p.m. (Eastern Time)

Friday (holidays excluded) 8:15 a.m. to 5:00 p.m. (Eastern Time)

Calls from Canada and the U.S. 1-800-267-5177

Fax number 613-941-2505

The International Tax Services Office **only** handles Canadian income tax queries. If you have questions about your U.S. income tax affairs, please contact the IRS. You will find the address, telephone number, and Web site addresses of the IRS on page 21.

Your opinion counts

We review this pamphlet each year. If you have any comments or suggestions that would help us improve the explanations it contains, we would like to hear from you.

Please send your comments on this pamphlet to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5
CANADA