

# Old Age Security Return of Income Guide for Non-Residents

## 2009

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[www.cra.gc.ca](http://www.cra.gc.ca)



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada



## Is this guide for you?

This guide is for you if you are a non-resident of Canada and you are receiving Old Age Security (OAS) payments. This guide will help you complete your 2009 OLD AGE SECURITY RETURN OF INCOME.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD or diskette), or MP3. For more information go to **[www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate)** or call **1-800-959-2221**. If you are outside Canada and the United States, call the International Tax Services Office collect at **613-952-3741**.

La version française de cette publication est intitulée DÉCLARATION DES REVENUS POUR LA SÉCURITÉ DE LA VIEILLESSE POUR LES NON-RÉSIDENTS.

**NOTE:** In this publication, the text inserted between square brackets represents the regular print information.

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## Before you start

### What is the purpose of the Old Age Security Return of Income?

We use the information you provide on the return to determine the amount of recovery tax you are subject to on your OAS payments. The recovery tax is calculated using the net world income that you report on this return.

If your net world income for 2009 was more than CAN\$66,335, we will calculate the final amount of recovery tax that applies to you for 2009. We will also determine the amount of recovery tax to be withheld from your July 2010 to June 2011 monthly OAS payments.

If recovery tax was withheld from your OAS payments in 2009, and the amount withheld was **more** than the recovery tax you owe, or you are not subject to recovery tax, we will refund the difference or apply it to any other Canadian tax obligation you may have. If the recovery tax withheld was **less** than the recovery tax you owe, you will have to pay the difference.

## **What is recovery tax, and does it apply to you?**

Recovery tax is **an additional tax** that is used to repay all or part of the OAS payments received by higher-income pensioners.

This tax is 15% of the amount by which a pensioner's net world income is more than CAN\$66,335.

Recovery tax is in addition to non-resident tax. However, if non-resident tax is withheld from OAS payments, the rate of recovery tax will be reduced accordingly. The two taxes cannot add up to more than the total Old Age Security pension received.

## **What is net world income?**

Net world income is all the income you earn or receive in a year from Canadian or foreign sources (when we refer to foreign source in this publication, we are referring to sources outside of Canada), **minus** allowable deductions. It includes income from employment, business, pensions, social security, capital gains, rental property, interest, and dividends.

## **Note**

When calculating your net world income, do not take into consideration tax withheld on the income.

## **Do you have to file the Old Age Security Return of Income?**

To ensure that your OAS payments are not interrupted, you have to complete and send us this return even if your net world income is less than CAN\$66,335.

However, you do **not** have to file the return if, in 2009, you were a resident of one of the following countries with which Canada has a tax treaty **and** you have no plans to move to a non-listed country before July 1, 2011:



|                    |                  |                     |
|--------------------|------------------|---------------------|
| Argentina          | Ireland          | Poland              |
| Australia          | Israel           | Portugal            |
| Azerbaijan         | Italy            | Romania             |
| Bangladesh         | Ivory Coast      | Senegal             |
| Barbados           | Kenya            | Spain               |
| Bulgaria           | Malaysia         | Sri Lanka           |
| Cyprus             | Malta            | Tanzania            |
| Dominican Republic | Mexico           | Trinidad and Tobago |
| Ecuador            | New Zealand      | United Kingdom      |
| Finland            | Norway           | United States       |
| Germany            | Papua New Guinea | Zambia              |
| Hungary            | Peru             | Zimbabwe            |

If you were a resident of **Brazil** in 2009 and you are a Brazilian national, you do not have to file the return.

If you were a resident of the **Philippines** in 2009 and your 2009 Canadian pensions totalled \$5,000 or less, you do not have to file the return.

### **Notes**

If you were a resident of a non-listed country at any time in 2009 and you received OAS payments during that period, you have to file the return.

If the tax treaty that your country of residence has with Canada is amended, you may have to file the return.

### **What date is your return due?**

Your 2009 OLD AGE SECURITY RETURN OF INCOME has to be filed **on or before April 30, 2010**.

## **Exception to due date of your return**

When a due date falls on a Saturday, Sunday, or a holiday recognized by the Canada Revenue Agency, we consider your return to be filed on time or your payment to be paid on time if we receive it or it is postmarked on the next business day.

If you have a balance owing of recovery tax (on line 485 of your return) and you file your return after April 30, 2010, we will charge you a late-filing penalty. The penalty is 5% of your balance owing for 2009, plus 1% of your balance owing for each full month that your return is late, to a maximum of 12 months. Your late-filing penalty may be higher if we charged you a late-filing penalty on a return for any of the three previous years.

## **Do you have to file any other 2009 Canadian return?**

The OLD AGE SECURITY RETURN OF INCOME only determines the recovery tax on your OAS payments. You may have to file another 2009 Canadian return.

For example, if you filed Form NR5, APPLICATION BY A NON-RESIDENT OF CANADA FOR A REDUCTION IN THE AMOUNT OF NON-RESIDENT TAX REQUIRED TO BE WITHHELD, for 2009 and we approved it, you have to file a return under section 217 of the INCOME TAX ACT. Also, if you received employment or business income from Canada, you may have to file a General return.

## **Completing your Old Age Security Return of Income**

We have included two copies of the OLD AGE SECURITY RETURN OF INCOME (T1136) in this package. Mail one to us in the envelope provided, and keep the other for your records.

The return has to be filed on an individual basis. Therefore, if both you and your spouse or common-law partner receive Old Age Security pension, each of you has to complete a return.

## **Identification**

Complete the entire Identification area by following the instructions on the return. If you give incomplete or incorrect information, the processing of your return may be delayed.

Be sure to enter your **Canadian** Old Age Security number at "Your Old Age Security number" if it has not been pre-printed. You can find this number on your NR4-OAS slip in the box called "Old Age Security number."

## **Social insurance number**

Give both your and your spouse's or common-law partner's (see definitions on page 12 [8] ) Canadian social insurance numbers (SIN), individual tax numbers (ITN) or temporary tax numbers (TTN). If you asked for but have not yet received a SIN, or ITN, and the deadline for filing your return is near, file your return without your SIN or ITN. Attach a note to your return to let us know.

If you are not eligible for a SIN, complete and send us Form T1261, APPLICATION FOR A CANADA REVENUE AGENCY INDIVIDUAL TAX NUMBER (ITN) FOR NON-RESIDENTS.

## **Person deceased in 2009**

If you are filing a return for an individual who died during the year, provide his or her date of death. In the case of death, OAS payments cease. OAS payments are not paid to the estates of deceased persons.

## **Marital status**

Tick the box that applied to your status on December 31, 2009.

**Spouse** – This applies only to a person to whom you are legally married.

**Common-law partner** – This applies to a person who is **not your spouse** (see above), with whom you are living in a conjugal relationship, and to whom at least **one** of the following situations applies. He or she:

- a) has been living with you in a conjugal relationship for at least 12 continuous months;
- b) is the parent of your child by birth or adoption; or

c) has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support.

In addition, an individual immediately becomes your common-law partner if you previously lived together in a conjugal relationship for at least 12 continuous months and you have resumed living together in such a relationship. **Under proposed changes**, this condition will no longer exist. The effect of this proposed change is that a person (other than a person described in b) or c) above) will be your common-law partner only after your current relationship with that person has lasted at least 12 continuous months. This proposed change will apply to 2001 and later years.

Reference to "12 continuous months" in this definition includes any period that you were separated for less than 90 days because of a breakdown in the relationship.

## **Income**

Report all income in **Canadian dollars**. To calculate how much to report, multiply your income by the exchange rate in effect on the day

you received the income. If the amount was paid at various times throughout the year, you can visit the Bank of Canada Web site at [www.bankofcanada.ca](http://www.bankofcanada.ca), or contact us to get an average annual rate.

### **Line 113 – Old Age Security pension**

On line 113, enter your Old Age Security (OAS) pension income. This amount is shown in:

- box 16 of your NR4-OAS slip;
- box 16 or 26 of your NR4 slip, if this slip has income code 44 in box 14 or 24; or
- box 18 of your T4A(OAS) slip.

You may have received net federal supplements shown either in box 21 of your T4A(OAS) slip, or in box 16 or 26 of your NR4 slip, if this slip has income code 45 in box 14 or 24. If so, add the amount of the supplement to your OAS pension. Then enter the total on line 113.



## **Line 114 – Canada or Quebec Pension Plan benefits**

On line 114, enter your Canada Pension Plan or Quebec Pension Plan benefits shown in box 16 or 26 of your NR4 slip, if the slip has income code 46 in box 14 or 24.

The amount may also be shown in box 20 of your T4A(P) slip.

## **Line 115 – Other pensions or superannuation**

On line 115, enter any other pensions or superannuation you received from Canadian or foreign sources and any foreign-source social security payments. These payments include income from:

- annuities;
- deferred profit-sharing plans; or
- registered retirement income funds.

## **Line 121 – Interest and other investment income**

Use the Worksheet on the back of the return to calculate your interest income, taxable dividend income, and capital gains or losses. If you need more space, attach a note to your return.

### **Interest and dividend income**

Report all Canadian and foreign-source interest that was paid or credited to you in 2009. This includes interest income from bank accounts, term deposits, guaranteed investment certificates (GICs), and other similar investments.

You also have to report interest on any tax refund you received in 2009, which is shown on your notice of assessment or notice of reassessment.

Report all taxable dividend income from taxable Canadian corporations. To calculate your taxable dividend income, multiply the Canadian dividends you received by 125%. In addition, report all dividends from foreign sources.

Even if you did not receive an information slip, report any Canadian or foreign-sourced interest or dividend income that was paid or credited to you in the year.

## **Capital gains**

A capital gain or loss usually occurs when you sell or dispose of property, such as real estate or shares. Capital losses can reduce capital gains. However, to determine your net world income, you cannot use capital losses to reduce other sources of income, including interest and other investment income.

If you sold or disposed of property in 2009 and your capital gains for the year exceeded your capital losses, you have to include a percentage of the difference at line 121 of your return. For 2009, the inclusion rate for capital gains realized is generally 50%.

### **Note**

Do not include capital gains resulting from mortgage foreclosures and conditional sales repossessions. Also, you may exclude a portion of the capital gain or loss resulting from the disposition of

your principal residence. For more information, see Interpretation Bulletin IT-120 PRINCIPAL RESIDENCE.

If you disposed of property in 2009, you will need to know the following three amounts to calculate any capital gain or loss:

- the proceeds of disposition;
- the adjusted cost base; and
- the outlays and expenses you incurred when disposing of your property.

The **proceeds of disposition** is usually the amount you received or will receive for your property. In most cases, it refers to the sale price of the property. It could also include compensation you received for property that was destroyed, expropriated, or stolen.

The **adjusted cost base** is usually the cost of your property, plus any expenses you incurred to acquire it. These expenses can include commissions and legal fees. You have to adjust the cost of your property to include capital expenditures, such as the cost of additions and improvements to the property.

**Outlays and expenses** are amounts that you incurred to sell a capital property. You can deduct outlays and expenses from your proceeds of disposition when you calculate your capital gain or loss. These types of expenses include fixing-up expenses, finders' fees, commissions, brokers' fees, surveyors' fees, legal fees, transfer taxes, and advertising costs. You cannot reduce your other income by claiming a deduction for these outlays and expenses.

For more information on capital gains and losses, see Guide T4037, CAPITAL GAINS. You can get this guide by going to **[www.cra.gc.ca/forms](http://www.cra.gc.ca/forms)**, or by contacting the International Tax Services Office. You will find the address and telephone numbers for this office on page 37 [the back cover] of this guide.

### **Line 126 – Net rental income**

On line 126, report your Canadian and foreign-source net rental income or loss for the 2009 calendar year. You should also include any amount that a partnership allocated to you in its financial statements. If you have a loss, show the amount in brackets.

## **Line 129 – Registered retirement savings plan income**

On line 129, enter the total amount of income you received from your registered retirement savings plans (RRSPs) in 2009 shown on your T4RSP or NR4 information slips.

## **Line 130 – Other income**

On line 130, report all other Canadian and foreign-source income for which there is not a line listed on the return. Identify the type of income you are reporting in the space to the left of line 130. If you need more space, attach a note giving the details.

Other types of income might include:

- employment income;
- lump-sum payments from pensions and deferred profit-sharing plans;
- Employment Insurance benefits;
- social assistance payments;
- workers' compensation payments;

- support payments received;
- retiring allowances, including severance pay;
- death benefits;
- amounts from a trust;
- tips or gratuities;
- amounts distributed from a retirement compensation arrangement;
- net partnership income or loss from a Canadian or foreign partnership (limited or non-active partners); or
- any other type of taxable income that you have not reported elsewhere on the return.

**Note**

Do not include a disability or survivor pension resulting from war service if the country that paid you the pension was an ally of Canada, and if the country grants similar tax relief to a person receiving a similar pension from Canada.

## **Line 135 – Net business income**

On line 135, enter your Canadian and foreign-source net income or loss from a business or profession. If you have a loss, show the amount in brackets.

## **Deductions**

### **Line 221 – Carrying charges and interest expenses**

On line 221, enter the total amount of carrying charges and interest expenses you paid to earn income from investments.

Carrying charges and interest expenses include the following:

- fees for the management or safe custody of investments;
- safety deposit box charges;
- fees for certain investment advice or for recording investment income; and



- most interest you pay on money you borrow for investment purposes, but generally only as long as you use it to try to earn investment income, including interest and dividends.

You cannot deduct any brokerage fees or commissions you paid when you bought or sold securities. Instead, use these costs when you calculate your capital gain or loss.

### **Line 232 – Other deductions**

Your claim at line 232 cannot be more than what you could claim if you were a resident of Canada. Identify the deductions you are claiming in the space to the left of line 232. If you need more space, attach a note to your return.

You can deduct certain amounts from your total world income including the following:

- contributions to a registered pension plan (RPP) or a registered retirement savings plan (RRSP);
- annual Canadian union, professional, or like dues;
- the deductible amount of support payments made;

- Canadian exploration and development expenses; and
- certain expenses you paid to earn employment or commission income.

If you paid back amounts in 2009 that you already reported as income, you can deduct them on this return. Attach receipts or other documents showing the amounts you paid back. For example, you can claim repayments of:

- Employment Insurance benefits ;
- OAS pension (see note below);
- Canada Pension Plan benefits or Quebec Pension Plan benefits; and
- retiring allowances, including severance pay.

**Note**

OAS pension paid back as recovery tax does not qualify for a deduction from world income.

You can deduct legal fees you paid:

- for advice or assistance in responding to us when we reviewed your income or tax for a year, or in objecting to or appealing an assessment or decision under the INCOME TAX ACT, the UNEMPLOYMENT INSURANCE ACT, the EMPLOYMENT INSURANCE ACT, the CANADA PENSION PLAN, or the QUÉBEC PENSION PLAN, plus any related accounting fees;
- for advice or help to appeal or object to an assessment of income tax, interest, or penalties levied by a foreign government, if the tax is eligible for a foreign tax credit on a Canadian income tax return; and
- to collect late support payments that you will include in your income (for details, see Guide P102, SUPPORT PAYMENTS).

You have to reduce your claim by any awards or reimbursements you received for these expenses.

If you are not certain whether a deduction is allowable, contact us for help.

## Refund or Balance owing

### Line 235 – Old Age Security recovery tax

**This line applies to you only if your net world income on line 242 of your return is more than CAN\$66,335.** If this is the case, complete the calculation in the chart on the next page.

However, if either of the following situations applies to you, contact the International Tax Services Office for the special rules that apply in calculating the recovery tax:

- you **immigrated** to Canada or **emigrated** from Canada in 2009 and you received OAS payments during the part of the year that you were a non-resident; or
- you received OAS payments throughout 2009, and you were a resident of one of the countries listed on page 7 [5] for part of 2009 **and** for the other part of the year you were resident in a non-listed country.

### Calculating OAS recovery tax

|  |    |             |           |
|--|----|-------------|-----------|
| Net world income from line 242 of your return              | \$ |             | <b>1</b>  |
| Base amount  |    | – 66,335.00 | <b>2</b>  |
| Line 1 minus line 2 (if negative, enter "0")               |    | \$          | <b>3</b>  |
|  |    | × 15%       | <b>4</b>  |
| Multiply line 3 by 15% and enter the result on this line.  |    | \$          | <b>5</b>  |
| OAS pension and net federal supplements from line 113      |    | \$          | <b>6</b>  |
| OAS pension you paid back in 2009 (see line 232)           |    | –           | <b>7</b>  |
| Line 6 minus line 7 (if negative, enter "0")               |    | \$          | <b>8</b>  |
| Enter the amount from line 5 or line 8, whichever is less. |    | \$          | <b>9</b>  |
|  |    | × 75%       | <b>10</b> |

## **Old Age Security recovery tax**

Multiply line 9 by 75% and enter the result on this line.

\$ \_\_\_\_\_ **11**

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Enter the amount from line 11 on line 235 on page 15 [the back] of your return.

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If you were a resident of the Philippines in 2009, your recovery tax is limited to 5% of the amount of your 2009 Old Age Security pension.

## **Line 437 – Recovery tax withheld**

On line 437, enter **only** the amount of recovery tax from box 27 of your NR4-OAS slip. Attach a copy of the information slip to your return.

### **Note**

Do not include the amount shown in box 17 of your NR4-OAS slip. For more information on this amount, see line 437 in the GENERAL INCOME TAX AND BENEFIT GUIDE FOR NON-RESIDENTS AND DEEMED

RESIDENTS OF CANADA or contact the International Tax Services Office.

### **Line 484 – Refund**

If you are expecting a refund of recovery tax and our records show that you owe an amount, or are about to owe an amount for another year, we may keep some or all of your refund and apply it against the amount you owe.

### **Line 485 – Balance owing**

If you have a balance owing of more than \$2, and you or your representative has a bank account at a financial institution in Canada, attach to the **front** of your return a cheque or money order made out to the Receiver General.

If you or your representative do **not** have a bank account at a financial institution in Canada, you or your representative can make your payment using:

- an international money order drawn in Canadian dollars;

- a bank draft in Canadian funds drawn on a Canadian bank (available at most foreign financial institutions); or
- a cheque drawn in the currency of the country in which the financial institution is located. We will use the exchange rate in effect at the time of cashing your cheque.

We cannot immediately negotiate a cheque drawn in Canadian funds on a financial institution outside Canada, as it may take several weeks to collect the funds from the foreign financial institution. Therefore, you should remit your payment early to avoid or reduce any interest charges. Once we receive the funds from the foreign financial institution, we will update the account accordingly. Please note that due to the limits set by the banking community, we cannot accept cheques drawn in Canadian funds on a financial institution outside Canada for less than \$400 Canadian.

Do **not** mail us cash or include it with your return. If you make a payment by cheque or money order, enter your social insurance number, temporary tax number, or individual tax number on the **back** to help us process your payment correctly. Enter the amount of your payment on line 486.



If you attach a post-dated cheque, your payment will appear on your notice of assessment, but it will not reduce your balance owing. We will credit your account on the date of the payment, and then send you a revised statement of your account.

If you make a payment with a cheque that your financial institution does not honour (including a cheque on which you put a "stop payment"), we will charge you a fee.

**Making a payment arrangement** – If you cannot pay your balance owing on or before April 30, 2010, we will accept a payment arrangement only after you have reasonably tried to obtain the necessary funds by borrowing or re-arranging your financial affairs. If you cannot pay the balance in full, you should contact your tax services office to discuss a mutually acceptable payment arrangement based on your ability to pay. If you do not know your tax services office, call the International Tax Services Office. We will still charge daily compound interest on any outstanding balance starting May 1, 2010, until you pay it in full.

## **Note**

Even if you cannot pay all of your balance owing right away, file your OLD AGE SECURITY RETURN OF INCOME on time to avoid late-filing penalties and to ensure your Old Age Security payments are not interrupted by Service Canada.

## **After you file**

### **What happens to your return after we receive it?**

When we receive your return, we review it based on the information you provided and send you a notice of assessment based on that review. The notice will tell you if you have any refund or balance owing of recovery tax for 2009. The notice will also tell you if recovery tax will be withheld from your OAS monthly payments for the period from July 2010 to June 2011.

### **How do you change your return?**

After you have mailed your OLD AGE SECURITY RETURN OF INCOME, you only need to notify us of a change if:

- your 2009 net world income is more than CAN\$66,335;
- the change will increase your 2009 net world income to more than CAN\$66,335; or
- the change applies to the amount of recovery tax withheld you entered at line 437.

To notify us of a change to your return you sent us, send a signed letter to the International Tax Services Office explaining what changes you want to make. Include the years of the returns you want us to change, your social insurance number, individual tax number, or temporary tax number, your address, and a telephone number where we can reach you during the day. Do **not** send another OLD AGE SECURITY RETURN OF INCOME for the tax year.

## **Our service complaint process**

If you are not satisfied with the service you have received, contact the Canada Revenue Agency (CRA) employee you have been dealing with (or call the phone number you have been given). If you still disagree with the way your concerns are being addressed, ask to discuss the matter with the employee's supervisor.

If the matter is still not resolved, you have the right to file a service complaint by completing Form RC193, SERVICE-RELATED COMPLAINT. If you are still not satisfied with the way the CRA has handled your complaint, you can contact the Taxpayers' Ombudsman.

For more information, go to **[www.cra.gc.ca/complaints](http://www.cra.gc.ca/complaints)** or see Pamphlet RC4420, INFORMATION ON CRA-SERVICE COMPLAINTS.

### **If you move, what should you do?**

If you move, keeping us informed will help ensure any correspondence is sent to the proper address.

You can change your address by calling or writing us. If you are writing, send your letter to the International Tax Services Office. Make sure you sign it, and include your social insurance number, individual tax number, or temporary tax number, your new address, and the date of your move. You will find the address and telephone numbers of the International Tax Services Office on page 37 [the back cover] of this guide.

If you are writing for another person, **including your spouse or common-law partner**, include the person's social insurance number, individual tax number, or temporary tax number, and have the person sign the letter authorizing the change to his or her records.

### **Note**

You should also inform officials at Service Canada of your new address so that they will send your Old Age Security payments and any correspondence to the correct address. You will find the address and telephone numbers on page 36 [21].

## **For more information**

If you need help with your **income tax matters** after reading this guide, or if you need publications, visit our Web site at **[www.cra.gc.ca](http://www.cra.gc.ca)** or contact the International Tax Services Office. You will find the address and telephone numbers for this office on page 37 [the back cover] of this guide.

If you have any questions about your **Old Age Security pension** (for example, the calculation of your payment or to report a lost cheque), contact Service Canada at:

International Operations  
Service Delivery Branch  
Service Canada  
Ottawa ON K1A 0L4  
CANADA

You can also contact Service Canada by telephone at the following numbers:

|  |                               |
|--|-------------------------------|
| Calls from Canada and the U.S.         | 1-800-277-9914/1-800-454-8731 |
| <hr/>                                  |                               |
| Calls from outside Canada and the U.S. | 613-957-1954                  |
| <hr/>                                  |                               |
| Fax number                             | 613-952-8901                  |
| <hr/>                                  |                               |
| Teletypewriter users                   | 1-800-255-4786                |
| <hr/>                                  |                               |

# **International Tax Services Office**

International Tax Services Office  
Canada Revenue Agency  
2204 Walkley Road  
Ottawa ON K1A 1A8  
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

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Calls from outside Canada and the U.S.

613-952-3741

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Fax number

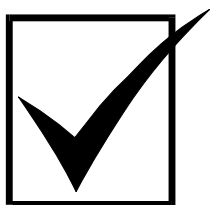
613-941-2505

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We accept collect calls.

## **Your opinion counts**

We review this guide 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 guide to:



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