

Income Tax and Benefit Return for Non-residents and Deemed Residents of Canada

Step 1 – Identification and other information

9

Identification

Print your name and address below.

First name and initial

Last name

Mailing address: Apt No – Street No Street name

PO Box

RR

City

Prov./Terr.

Postal code

Country

Email address

I understand that by providing an email address, I am **registering** for online mail. I **have read** and I **accept the terms and conditions** on page 15 of the guide.

Enter an email address:

Information about your residence

Enter your province or territory of residence on **December 31, 2017**:

Other

Your country of residence on **December 31, 2017**:

If you were self-employed in 2017, enter the province or territory of self-employment:

Information about you

Enter your social insurance number (SIN), temporary tax number (TTN), or individual tax number (ITN):

Year Month Day

Enter your date of birth:

Your language of correspondence:

English

Français

Votre langue de correspondance :

Is this return for a deceased person?

If this **return** is for a **deceased person**, enter the date of death:

Year Month Day

Marital status

Tick the box that applies to your marital status on **December 31, 2017**:

- 1 Married
- 2 Living common-law
- 3 Widowed
- 4 Divorced
- 5 Separated
- 6 Single

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN, TTN, or ITN:

Enter his or her first name:

Enter his or her net world income for 2017 to claim certain credits:

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2017:

1

Do not use this area.



Elections Canada (For more information, see page 16 in the guide.)

A) Do you have Canadian citizenship?..... Yes 1 No 2

If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?..... Yes 1 No 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which includes sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, and candidates at election time.

Information about your residency status

Tick the box that describes your residency status as of December 31, 2017 (see page 6 of the guide):

- I was a non-resident of Canada **177** Yes 1
- I was a deemed non-resident of Canada **177** Yes 2
- I was a deemed resident of Canada because I stayed in Canada for 183 days or more in 2017 **177** Yes 3
- I was a deemed resident of Canada for other reasons **177** Yes 4

Do not use this area.	172					171				
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Step 1 – Identification and other information (continued)

If you were a deemed resident of Canada in 2017, please answer the following question:

Did you own or hold specified foreign property where the total cost of amount of all such property, at any time in 2017, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information. **266** Yes 1 No 2

If **yes**, complete Form T1135 and attach it to your return.

If you had dealings with a non-resident trust or corporation in 2017, see "Other foreign property" in the guide.

Step 2 – Total income

When you come to a line on the return that applies to you, go to the line number in the guide for more information. If you were a deemed resident of Canada in 2017, you have to report your income from all sources both inside and outside Canada.

Employment income (box 14 on all T4 slips)		101		
Commissions included on line 101 (box 42 on all T4 slips)	102			
Wage loss replacement contributions (see line 101 in the guide)	103			
Other employment income		104	+	
Old age security pension (box 18 on the T4A(OAS) slip or the applicable amount on your NR4-OAS slip)		113	+	
CPP or QPP benefits (box 20 on the T4A(P) slip or the applicable amount on your NR4 slip)		114	+	
Disability benefits included on line 114 (box 16 on the T4A(P) slip or the applicable amount on your NR4 slip)	152			
Other pensions and superannuation		115	+	
Elected split-pension amount (attach Form T1032)		116	+	
Universal child care benefit (UCCB)		117	+	
UCCB amount designated to a dependant	185			
Employment insurance and other benefits (box 14 on the T4E slip or the applicable amount on your NR4 slip)		119	+	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)		120	+	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180			
Interest and other investment income (attach Schedule 4)		121	+	
Net partnership income: limited or non-active partners only		122	+	
Registered disability savings plan income		125	+	
Rental income	Gross 160		Net	126 +
Taxable capital gains (attach Schedule 3)				127 +
Support payments received	Total 156		Taxable amount	128 +
RRSP income (from all T4RSP slips or the applicable amount on your NR4 slip)				129 +
Other income	Specify:			130 +
Self-employment income				
Business income	Gross 162		Net	135 +
Professional income	Gross 164		Net	137 +
Commission income	Gross 166		Net	139 +
Farming income	Gross 168		Net	141 +
Fishing income	Gross 170		Net	143 +
Workers' compensation benefits (box 10 on the T5007 slip)	144			
Social assistance payments	145	+		
Net federal supplements (box 21 on the T4A(OAS) slip)	146	+		
Add lines 144, 145, and 146 (see line 250 in the guide).	=		▶ 147	+
Add lines 101, 104 to 143, and 147.			This is your total income.	150 =

Attach only the documents (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction. Keep all other supporting documents.

Step 3 – Net income

Enter your total income from line 150.	150		
Pension adjustment (box 52 on all T4 slips and box 034 on all T4A slips)	206		
Registered pension plan deduction (box 20 on all T4 slips and box 032 on all T4A slips)	207		
RRSP and pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208	+	
PRPP employer contributions (amount from your PRPP contributions receipts)	205		
Deduction for elected split-pension amount (attach Form T1032)	210	+	
Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)	212	+	
Universal child care benefit repayment (box 12 on all RC62 slips)	213	+	
Child care expenses (attach Form T778)	214	+	
Disability supports deduction	215	+	
Business investment loss	Gross 228		
Moving expenses	219	+	
Support payments made	Total 230		
Carrying charges and interest expenses (attach Schedule 4)	221	+	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	222	+	
Deduction for PPIP premiums on self-employment income (attach Schedule 10)	223	+	
Exploration and development expenses (attach Form T1229)	224	+	
Other employment expenses	229	+	
Clergy residence deduction	231	+	
Other deductions	Specify:	232	+
Add lines 207, 208, 210 to 224, 229, 231, and 232.	233	=	
Line 150 minus line 233 (if negative, enter "0").	This is your net income before adjustments.		234 =
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.	235	-	
Line 234 minus line 235 (if negative, enter "0").	This is your net income.		236 =

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244		
Employee home relocation loan deduction (box 37 on all T4 slips)	248	+	
Security options deductions	249	+	
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250	+	
Limited partnership losses of other years	251	+	
Non-capital losses of other years	252	+	
Net capital losses of other years	253	+	
Capital gains deduction	254	+	
Northern residents deductions (attach Form T2222)	255	+	
Additional deductions	Specify:	256	+
Add lines 244 to 256.	257	=	
Line 236 minus line 257 (if negative, enter "0").	This is your taxable income.		260 =

Step 5 – Federal tax and provincial or territorial tax

Use Schedule 1 to calculate your federal tax and form T2203, *Provincial and Territorial Taxes for 2017, Multiple Jurisdictions*, to calculate your provincial or territorial tax, if applicable. If you are electing under section 217, complete and attach Schedule A, *Statement of World Income*, to determine the amount to enter on line 39 of Schedule 1.

