



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Income Tax Guide for Electing Under Section 216

## 2019

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## Is this guide for you?

This guide is for you if you were a **non-resident of Canada** (see the definition below) for all or part of **2019** and, while a non-resident, one of the following situations applied to you:

- You received rental income from real or immovable property in Canada.
- You received timber royalties on a timber resource property or a timber limit in Canada.
- You disposed of rental property (Canadian real or immovable property, timber resource property, or timber limit) for which you had previously claimed capital cost allowance (CCA) on a section 216 return and, as a result of the disposition, you have a recapture of that CCA.

This guide is **not** for you if your rental income from real or immovable property in Canada is from carrying on a business in Canada. For information about the filing requirements for this or any other type of income, see “Which tax package should you use?” in Guide T4058, Non-Residents and Income Tax.

Generally, you are a **non-resident of Canada** for income tax purposes if you permanently live outside Canada and you do not have any residential ties with Canada.

For information about the residency status for individuals, see Income Tax Folio S5-F1-C1, [Determining an Individual's Residence Status](#).

For information about the residency status of a trust or an estate, see Income Tax Folio S6-F1-C1, [Residence of a Trust or Estate](#).

This guide contains the information you need to elect under section 216 of the [Income Tax Act](#), as well as general information for non-residents receiving Canadian-source rental income.

When you elect under section 216, you send [the CRA](#) a separate Canadian tax return to report your rental income for the year (or part of the year) that you were a non-resident of Canada. This allows you to pay tax on the **net** rental income (rental income minus expenses) instead of on the **gross** rental income (rental income only). You will find two copies of Form T1159, Income Tax Return for Electing Under Section 216; in the centre of this guide.

Although [the CRA](#) uses the term **rental income** in this guide, the information also applies to **timber royalties**.

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Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. [For more information go to \*\*canada.ca/cra-multiple-formats\*\* or call \*\*1-800-959-8281\*\*](#). If you are outside Canada and the United States, call us at **613-940-8495**. Contact your service provider or operator to initiate the collect call. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

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La version française de ce guide est intitulée Guide d'impôt pour le choix prévu à l'article 216. Unless otherwise [stated](#), all legislative references are to the Income Tax Act and the Income Tax Regulations.

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## Rental income and non-resident tax

When you receive rental income from real or immovable property in Canada, the payer, such as the tenant, or agent, such as the property manager, has to withhold non-resident tax at the rate of 25% on the **gross** rental income paid or credited to you. The payer has to pay the tax on or before the 15th day of the month following the month the rental income is paid or credited to you.

You should discuss this obligation with your payer to make sure that the correct amount of non-resident tax is withheld and remitted to [the CRA](#) on your behalf.

If the payer does not withhold and remit this non-resident tax, [the CRA](#) will charge compound daily interest on the amount not withheld and remitted. [The CRA](#) may also charge a penalty.

The payer has to give you two copies of an NR4, Statement of Amounts Paid or Credited to Non-Residents of Canada, slip showing the gross amount of rental income paid or credited to you during the year and the amount of non-resident tax withheld. The payer also has to send [the CRA](#) an NR4 information return, as explained in Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting.

Generally, the non-resident tax withheld is considered your final tax obligation to Canada on the rental income. However, if you elect under section 216 of the Income Tax Act, as explained in the next section, you may pay less tax. You may also receive a refund of some or all of the non-resident tax withheld if you elect under section 216.

### Note

You may also want to consider having non-resident tax withheld on the **net** rental income, instead of on the gross amount. For more information, see "Withholding on net rental income (Form NR6)" on page 5.

## Electing under section 216 of the Income Tax Act

### What is a section 216 election?

As a non-resident of Canada, you can choose to send [the CRA](#) a separate Canadian tax return to report your rental income from real or immovable property in Canada. Choosing to send [the CRA](#) this return is called electing under section 216 of the Income Tax Act.

This return is separate from any other return you have to send [the CRA](#) for the year. You will find two copies of a section 216 return (Form T1159) in the centre of this guide.

## Do you have more than one Canadian rental property?

If you have rental income from more than one rental property in Canada and you make an election under section 216, **all** of your Canadian rental income and expenses must be reported together on **one** section 216 return.

### What is the benefit of electing under section 216?

Electing under section 216 allows you to pay tax on your **net** Canadian-source rental income instead of on the **gross** amount. If the non-resident tax withheld by the payer is more than the amount of tax payable calculated on your section 216 return, [the CRA](#) will refund the excess to you.

### When is your section 216 return due?

Generally, you have to send [the CRA](#) your section 216 return within **two years** from the end of the year in which the rental income was paid or credited to you. For exceptions, see "When is your **2019** section 216 return due?" on page 6.

### What if you send the return late?

If you do not send [the CRA](#) your section 216 return by the due date, your election is invalid. If the payer did not withhold the correct amount of non-resident tax from your rental income, [the CRA](#) will issue a non-resident tax assessment to you.

### Example

Philip emigrated from Canada in **2017** and became a resident of Venezuela. He did not sell his house when he left Canada and decided to rent it out for a few years. In **2019**, his property manager in Canada withheld and remitted non-resident tax of \$3,000 (25% of the gross rental income of \$12,000) to [the CRA](#).

Philip had the following income and expenses from the property in **2019**:

Gross rental income .....	\$12,000
Minus expenses:	
Allowable expenses .....	-\$6,000
Capital cost allowance .....	-\$1,000
Net rental income .....	\$5,000

To recover all or part of the non-resident tax withheld, Philip can choose to file a section 216 return.

If he does, he will report and pay tax only on the net rental income of \$5,000. On the return, he will also claim the \$3,000 non-resident tax on line **43700** (which his property manager had withheld and remitted to [the CRA](#)) to offset the tax payable.

Philip will receive a refund of the excess tax withheld, as long as he sends [the CRA](#) his **2019** section 216 return by December 31, **2021**.

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## Withholding on net rental income (Form NR6)

If you intend to elect under section 216, you may want to consider another way of having non-resident tax withheld on your rental income. You can elect to have tax withheld on your **net** rental income instead of on the **gross** amount.

To have non-resident tax withheld on your **net** rental income, you and your agent have to complete Form NR6, Undertaking to File an Income Tax Return by a Non-Resident Receiving Rent from Real or Immovable Property or Receiving a Timber Royalty, and send it to [the CRA](#) for approval.

### Note

In this guide, the term “agent” refers to a property manager or any other person who acts on your behalf regarding your Canadian rental income. The agent must be a resident of Canada.

## When should you send [the CRA](#) Form NR6?

You should send [the CRA](#) Form NR6 on or before **January 1**, of each year, or before the first rental payment is due. Your agent must continue to withhold non-resident tax on the **gross** rental income until [the CRA](#) approves, in writing, your Form NR6.

## What happens after [the CRA](#) approves your Form NR6?

After [the CRA](#) approves your Form NR6, your agent can withhold non-resident tax at the rate of 25% on your net rental income (that is the amount of rental income available after the rental expenses have been paid). Your agent must pay the tax on or before the 15th day of the month following the month the rental income is paid or credited to you.

You should discuss this obligation with your agent to make sure that the correct amount of non-resident tax is withheld and remitted to [the CRA](#) on your behalf.

If your agent does not withhold and remit this non-resident tax, [the CRA](#) will charge compound daily interest on the amount not withheld and remitted. [The CRA](#) may also charge a penalty.

The agent has to give you two copies of an NR4 slip showing the gross amount of rental income paid or credited to you during the year and the amount of non-resident tax withheld. The agent also has to send [the CRA](#) a completed NR4 information return, as explained in Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting.

## If you sent [the CRA](#) Form NR6, do you have to file a section 216 return?

If you sent Form NR6 and [the CRA](#) approved it for a certain year, you **have to** file a section 216 return for that year. You have to file a return even if you have no tax payable or you are not expecting a refund.

## When is your **2019** section 216 return due?

If you sent [the CRA](#) Form NR6 for **2019** and [the CRA](#) approved it, you have to file your **2019** section 216 return **on or before June 30, 2020**. If this is the case, you must include the income and expenses from **all** of your Canadian rental properties. If you have a balance owing for **2019**, you should pay it **on or before April 30, 2020**. If you are late with your payment, [the CRA](#) will charge interest on the balance owing starting on May 1, **2020**.

Whether or not you completed Form NR6, you **must** file a section 216 return for **2019** by April 30, **2020**, if both the following conditions apply:

- You disposed of rental property in **2019** for which you had previously claimed capital cost allowance (CCA).
- You are including the recapture of CCA on your **2019** return.

### Notes

If you have a net rental loss, you still have to file your section 216 return by the due date.

When the due date falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, your return is considered on time if [the CRA](#) receives it or if it is postmarked on or before the next business day. For more information, go to [canada.ca/taxes-important-dates](#).

In certain circumstances, [the CRA](#) can extend the due date for filing your return. For more information, contact [the CRA](#).

## What happens if you do not file your section 216 return by the due date?

If [the CRA](#) approved your Form NR6 for the year and you do not file your section 216 return by the due date, you will be subject to non-resident tax on your **gross** rental income. If the correct amount of this tax was not withheld at source, [the CRA](#) will issue a non-resident tax assessment to your agent.

### Example

Emily, a resident of Australia, rents out a property she owns in Canada. Before January 1, **2019**, Emily and her agent completed Form NR6 and sent it to [the CRA](#), and [the CRA](#) approved it.

For **2019**, she received rental income and had rental expenses as follows:

Gross rental income .....	\$20,000
Allowable expenses .....	-\$15,000
Net rental income .....	\$5,000

Because [the CRA](#) approved Form NR6, the agent was able to withhold and remit non-resident tax for **2019** on the net rental income (25% of \$5,000) rather than on the gross rental income (25% of \$20,000).

Emily **must** file a section 216 return on or before June 30, **2020**.

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If she does not send the return by the due date, her agent will have to pay an additional \$3,750, plus interest on Emily's account. This \$3,750 is the difference between the amount withheld on her net rental income (25% of \$5,000 = \$1,250) and the amount Emily would have to pay on her gross rental income (25% of \$20,000 = \$5,000) if she had not filed Form NR6.

For more information about electing under section 216 and non-resident tax, see Interpretation Bulletin IT-393, Election Re: Tax on Rents and Timber Royalties Non-Residents, and Information Circular IC77-16, Non-Resident Income Tax.

If you have disposed of the rental property and you have to include a recapture of capital cost allowance (CCA) on your section 216 return for 2019, any amount owing is due by April 30, 2020. If you do not file your section 216 return and pay your balance owing by April 30, 2020, you may be subject to a late-filing penalty and interest on the balance owing, starting on May 1, 2020.

## General information

### Getting started

Gather all the documents you need to complete your section 216 return. This includes any NR4 slips that have information about your rental income and supporting documents for any rental expenses or deductions you plan to claim.

Use the section 216 return included in this guide. To complete your return, follow the step-by-step instructions in the section "Completing your section 216 return" on page 8.

### What do you include with your return and what records do you keep?

Include one copy of your NR4 slips that show the amount of rental income and non-resident tax withheld. If you claim a credit for the non-resident tax withheld without including the NR4 slip, the CRA may disallow your claim. This could also delay the processing of your return.

The instructions in this guide will tell you when to attach other supporting documents, such as certificates, forms, schedules, or official receipts. Even if you do not have to attach certain supporting documents to your return, you should keep them for six years in case the CRA asks to see them at a later date. Keep one copy of the return for your records.

### What if you are missing information?

You must send the CRA your section 216 return on time even if some of your slips or receipts are missing. If you know that you will not be able to get a missing slip by the due date, include the rental income and attach a note to your return saying which slips are missing and what you are doing to get them.

### Where should you send your return?

Use the envelope included in this guide to mail your section 216 return to the applicable tax centre as explained in the section called "To contact the CRA" on the back cover of this guide.

### Do you have other Canadian-source income?

If you have other Canadian-source income for 2019, you may have to send the CRA a separate Canadian return to report it. If you received Canadian-source employment or business income, or realized a taxable capital gain from disposing of taxable Canadian property in 2019, see Guide T4058, Non-Residents and Income Tax.

### Disposing of your rental property

If you have disposed of or are planning to dispose of your Canadian rental property, go to [canada.ca/cra-non-residents-dispositions](https://canada.ca/cra-non-residents-dispositions) or see Information Circular IC72-17, Procedures Concerning the Disposition of Taxable Canadian Property by Non-Residents of Canada – Section 116, for the special rules that apply.

### After you file

#### What happens to your return after the CRA receives it?

When the CRA receives your return, the CRA usually reviews it based on the information you provided and sends you a notice of assessment, but the CRA may select your return for a more detailed review before the CRA assesses it. If so, and the CRA asks you to send documents to support the deductions and credits you claimed, your assessment may be delayed.

The CRA may also carry out a more detailed review after your return has been assessed to verify the income reported and the deductions or credits claimed.

#### How to change a return?

To make a change to any return you have sent the CRA, do not send the CRA another section 216 return for that year. Instead, send both of the following to the applicable tax centre as explained in the section called "To contact the CRA" on the back cover of this guide:

- a completed Form T1-ADJ, T1 Adjustment Request, or a signed letter providing the details of your request (including the year of the return to be changed), your social insurance number (SIN), individual tax number (ITN), or temporary tax number (TTN), your address, and a telephone number where the CRA can reach you during the day
- supporting documents for the changes you are requesting and, if you have not sent them to the CRA before, supporting documents for your original claim

It usually takes eight weeks before the CRA completes the adjustment and mails you a notice of reassessment.

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## What should you do if you move?

If you move, let [the CRA](#) know your new address as soon as possible. Keeping [the CRA](#) informed will ensure that, next year, [the CRA](#) mails your section 216 tax package to the correct address.

If you have registered with the My Account service, you can change your address by going to [canada.ca/my-cra-account](#). If not, you must tell [the CRA](#) your new address by phone or in writing.

If you are writing, send your letter to the applicable tax centre as explained in the section called "To contact [the CRA](#)" on the back cover of this guide. Include your SIN, ITN, or TTN, your new address, the date of your move, and your signature.

If you are writing for other people, including your spouse or common-law partner, include their SIN, ITN, or TTN and have each of them sign the letter authorizing the change to their records.

## Completing your section 216 return

### Identification

Follow the instructions on the return to complete this area. Providing incomplete or incorrect information may delay the processing of your return and any refund to which you may be entitled.

[The CRA](#) needs your SIN, ITN, or TTN so that [the CRA](#) can process your return.

If you have requested but not yet received a SIN, and the deadline for filing your return is near, file your return without your SIN. Attach a note to your return to let [the CRA](#) know. [The CRA](#) will assign you a TTN.

If you are not eligible to get a SIN, complete Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents, and send it to [the CRA](#) as soon as possible. Do not complete this form if you already have a SIN, ITN, or TTN.

### Email Address

If you would like to receive email notifications from the CRA, read and agree to the terms of use for email notifications below, and enter an email address. You can also register by going to My Account at [canada.ca/my-cra-account](#) and selecting the "Notification preferences" service.

**Terms of use for email notifications** – The CRA will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered

for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

### Income

#### Line 12600 – Rental income and timber royalties

Report your Canadian-source rental income for the 2019 calendar year. Enter your gross rental income on line 12599 of your return, and your net rental income or loss on line 12600 of your return, from all your Canadian rental property. On line 12600, you should also include any amount that a partnership allocated to you in its financial statements.

You must include with your return a statement showing your rental income and expenses for the year. You can use Form T776, Statement of Real Estate Rentals, to help you calculate your net rental income. Guide T4036, Rental Income, contains detailed rental information as well as instructions on how to complete Form T776. See "Forms and publications" on page 12 for information on how to get these publications.

Do not complete Form T776 if you are reporting only income from timber royalties on a timber resource property or a timber limit in Canada.

If you immigrated to Canada or emigrated from Canada in 2019, include only your Canadian-source rental income for the part of the year that you were a non-resident of Canada.

#### Rental losses

If you have a rental loss, show the amount in brackets.

You cannot use a loss you report on your section 216 return to reduce income on another Canadian return for 2019 or

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any prior or future tax year. As well, you cannot apply this loss to a section 216 return for any prior or future year.

Also, you cannot use a loss you report on any other Canadian return to reduce income on your section 216 return.

If you disposed of a rental property in 2019 for which you had previously claimed capital cost allowance (CCA) on a section 216 return, you have to include on line 12600 of your return any recapture of that CCA. If a terminal loss occurs because of the disposition, include the loss when you calculate the amount to report on line 12600.

#### Interest income

If you deposited your rental income in a Canadian financial institution in 2019 and received interest income from that account, do not include the interest income on your section 216 return.

Generally, the interest that you receive, or that is credited to you, is exempt from Canadian withholding tax if the payer is unrelated (at arm's length) to you.

For more information, contact the CRA. If you are in Canada or the United States, call 1-855-284-5946. If you are outside Canada and the United States, call the CRA at 613-940-8499. The CRA accepts collect calls by automated response. Contact your service provider or operator to initiate the collect call. You may hear a beep and experience a normal connection delay.

## Deductions

### Line 20800 – RRSP/PRPP deduction

You can claim a deduction for contributions you made to an RRSP, PRPP, and SPP in Canada from March 2, 2019 to March 1, 2020, and any unused RRSP/PRPP contributions made in 1991 or later. The maximum amount you can deduct cannot exceed your RRSP/PRPP contribution limit. This limit is based on your earned income reported and declared on Canadian tax returns for years 1990 to 2018.

If you are registered to the CRA online services, you can view your current year RRSP limit in [canada.ca/guide-my-cra-account](https://canada.ca/guide-my-cra-account) or MyCRA's mobile app.

You cannot claim an RRSP/PRPP deduction twice (for example, once on a section 216 return and again on a return reporting other Canadian-source income).

For more information about RRSPs/PRPPs, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

### Line 22000 – Support payments made

In certain circumstances, you can claim a deduction for support payments made in 2019.

However, you cannot claim a deduction for support payments twice (for example, once on a section 216 return and again on a return reporting other Canadian-source income).

For more information, see Guide P102, Support Payments.

### Line 23200 – Other deductions

In certain circumstances, you can claim other deductions, such as legal fees paid in 2019 for advice or assistance in objecting to or appealing an assessment or decision under the Income Tax Act, and repayments of scholarships and research grants in 2019 that you previously reported as income on a Canadian return.

You cannot claim any of these deductions twice (for example, once on a section 216 return and again on a return reporting other Canadian-source income). For more information about these deductions, contact the CRA.

You cannot use a loss you report on any other return to reduce income on your section 216 return.

### Refund or balance owing

Complete Parts 1 and 2 of the return to determine your federal tax (which includes the surtax for non-residents of Canada).

### Line 40427 – Minimum tax carryover

If you paid minimum tax on any of your 2012 to 2018 Canadian returns, but you do not have to pay minimum tax for 2019, you may be able to claim credits against your taxes for 2019 for all or part of the minimum tax you paid in those years.

To calculate your claim, complete Form T691, Alternative Minimum Tax, and attach it to your return.

You cannot claim a credit for minimum tax carryover twice (for example, once on a section 216 return and again on a return reporting other Canadian-source income).

### Line 43700 – Total non-resident tax withheld

Enter the total amount of non-resident tax withheld on rental income and timber royalties you received in 2019. This amount is shown in box 17 of your NR4 slip. Do not include tax withheld on other types of Canadian-source income. Attach to your return a copy of your NR4 slip to support the amount of non-resident tax withheld on rental income and timber royalties.

### Line 47600 – Total tax remitted for the recapture of capital cost allowance (CCA)

You may have a recapture of CCA if you disposed of rental property for which you claimed a deduction for CCA on your section 216 return. Enter your share of the total amount of tax remitted for the recapture of CCA. This amount is shown on Form T2064, Certificate – Proposed Disposition of Property by a Non-Resident of Canada, or Form T2068, Certificate – The Disposition of Property by a Non-Resident of Canada. Attach copy 2 of Form T2064 or Form T2068 to your return to support the amount of tax remitted for the recapture of CCA. For more information about the disposition of rental property, see Guide T4058, Non-Residents and Income Tax.

### Line 48400 – Refund

If your total payable (line 43500) is less than your total credits (line 48200), enter the difference on line 48400. This

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amount is your refund. Generally, if the difference is \$2 or less, you will not receive a refund.

Although you may be entitled to a refund for 2019, the CRA may keep some or all of it to apply against any amount you owe, or are about to owe.

### Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your income tax refund and other CRA payments directly into your account at a financial institution in Canada.

Complete the "Direct deposit – Enrol or update" section on page 2 of your return to enrol for direct deposit, or to update the banking information you have already given the CRA.

Complete this section to request that all of your CRA payments you may be receiving or owed be deposited into the same account.

Otherwise, you do not have to complete this section. The information you previously provided will stay in effect until you update it.

You can also enrol for direct deposit or update your banking information you have already given the CRA, by going to [canada.ca/my-cra-account](https://canada.ca/my-cra-account).

For more information, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).

### Line 48500 – Balance owing

If your total payable (line 43500) is more than your total credits (line 48200), enter the difference on line 48500. This amount is your balance owing. Your balance is due no later than April 30, 2020. Generally, if the difference is \$2 or less for 2019, you do not have to make a payment.

If you or your representative has a bank account at a financial institution in Canada through which you can make a payment, you or your representative can make your payment using one of the following:

- online by using your financial institution's online banking or telephone banking services
- online by using the CRA's My Payment service at [canada.ca/cra-my-payment](https://canada.ca/cra-my-payment)
- by setting up a pre-authorized debit agreement using the My Account service at [canada.ca/my-cra-account](https://canada.ca/my-cra-account)
- in person at your financial institution in Canada. To do so, you have to use a remittance form, which you can request at [canada.ca/my-cra-account](https://canada.ca/my-cra-account) or by contacting the CRA

If you or your representative does not have a bank account at a financial institution in Canada, you or your representative can send your payment using one of the following:

- a wire transfer in Canadian dollars
- an international money order drawn in Canadian dollars
- a bank draft in Canadian funds drawn on a Canadian bank

For more information, go to [canada.ca/payments](https://canada.ca/payments) or contact your financial institution.

If you want to mail your payment to the CRA, attach it to the front of your return. Please ensure it is made out to the Receiver General. Write your social insurance number, individual tax number, or temporary tax number and "section 216" on the payment to help the CRA process it correctly.

Do not mail the CRA cash or include it with your return.

Your payment will be considered paid on one of the following dates:

- Payments you or your representative make through a Canadian financial institution's Internet or telephone banking services are considered paid when your financial institution credits the CRA with your payment.
- Payments you or your representative make in person at a Canadian financial institution are considered paid on the date stamped on your remittance voucher.
- Post-dated payments you or your representative make by pre-authorized debit are considered paid on the negotiable date.
- Payments you or your representative send by mail are considered paid on the day of the postmark.

#### Note

When the due date falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, the CRA considers your payment to be on time if the CRA receives it on the next business day.

You can file your return early and make a post-dated payment. If the CRA processes your return before the date of the payment, your payment will appear on your notice of assessment, but it will not reduce your balance owing. The CRA will credit your account on the date of the payment.

The CRA will charge you a fee for any payment not honoured by your financial institution.

**Making a payment arrangement** – If you cannot pay your balance owing on or before April 30, 2020, the CRA may accept a payment arrangement only after you have reasonably tried to get the necessary funds by borrowing or rearranging your finances. If you cannot pay the balance in full contact the CRA to discuss a mutually acceptable payment arrangement based on your ability to pay. The CRA will still charge daily compound interest on any outstanding balance.

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## Online Services for individuals

The CRA's online services are fast, easy, and secure!

### My Account

My Account lets you view your personal income tax and benefit information and manage your tax affairs online. Find out how to register at [canada.ca/my-cra-account](https://canada.ca/my-cra-account).

### MyCRA mobile web app

The MyCRA mobile web app lets you access and view key portions of your tax information. You can use the app to make a payment to the CRA online with My Payment or a pre-authorized debit agreement, or create a QR code to pay in person at Canada Post. Access the app at [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps).

Use My Account or MyCRA to:

- view your benefit and credit information
- view your notice of assessment
- change your address, direct deposit information, [information about marital status, and information about children in your care](#)
- register to receive email notifications when you have mail to view in My Account and when important changes are made on your account
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return

In addition, you can use My Account to:

- view and print your proof of income statement (option 'C' print)
- send documents to the CRA
- send an enquiry about your audit
- link between your CRA My Account and [Employment and Social Development Canada \(ESDC\)](#) My Service Canada Account

### Receive your CRA mail online

Sign up for [email notifications to get most of your CRA mail](#), like your notice of assessment, online.

For more information, go to [canada.ca/cra-email-notifications](https://canada.ca/cra-email-notifications).

### Electronic payments

Make your payment using:

- your financial institution's online or telephone banking services
- the CRA's My Payment service at [canada.ca/cra-my-payment](https://canada.ca/cra-my-payment)
- your credit card through one of the CRA's third party service providers
- [PayPal through one of the CRA's third-party service providers](#)
- pre-authorized debit at [canada.ca/my-cra-account](https://canada.ca/my-cra-account)

For more information on all payment options, go to [canada.ca/payments](https://canada.ca/payments).

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Use MyCRA throughout the year to:¶  
view the amounts and dates of your personal benefit and credit payments¶  
check your TFSA contribution room¶  
change your address, direct deposit information, and marital status¶  
register to receive email notifications when you have mail to view in My Account and when important changes are made on your account¶  
let us know if a child is no longer in your care¶  
register to receive email notifications when you have mail to view in My Account and when important changes are made on your account¶  
request your proof of income statement (option 'C' print)¶  
Getting ready to file your income tax and benefit return? Use MyCRA to:¶  
check your RRSP deduction limit¶  
look up a local tax preparer¶  
see what tax filing software the CRA has certified¶  
Done filing? Use MyCRA to:¶  
check the status of your tax return¶  
view your notice of assessment¶  
For more information, go to [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps).¶

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For more information

What if you need help?

If you need more information after reading this guide, visit [canada.ca/taxes](#) or contact [the CRA](#). You will find our address and phone numbers on the back cover of this guide.

You can contact [the CRA](#) by fax. However, because of the nature of fax services, [the CRA](#) are not responsible for misdirected, incomplete, or illegible documents.

Forms and publications

To get our forms and publications, go to [canada.ca/cra-forms](#) or call one of the following numbers:

- 1-800-959-8281, from Canada and the United States
- 613-940-8495, from outside Canada and the United States. We accept collect calls by automated response. Contact your service provider or operator to initiate the collect call. You may hear a beep and experience a normal connection delay

Getting personal tax information

Your personal information is confidential. If you call [the CRA](#) and ask for personal tax information, [the CRA](#) will ask you to identify yourself and give information about the contents of your return to protect this information.

Representatives

You can authorize [or cancel](#) a representative (such as your spouse or common-law partner, tax preparer, or accountant) to get information about your tax matters and give [the CRA](#) information for you. [The CRA](#) will accept information from, or provide information to, your representative **only** after [the CRA](#) has received your authorization. [For more information, go to \[canada.ca/taxes-representative-authorization\]\(#\)](#)

You can cancel the authorization online by using My Account, by telephone, in writing or by sending Form T1013.

Your representative can cancel their authorization by using Represent a Client at [canada.ca/taxes-representatives](#), by telephone, or in writing.

You do not have to complete a new form every year if there are no changes. Your authorization will stay in effect until it is cancelled by you or your representative, it reaches the expiry date you choose, or [the CRA](#) receives notification of your death.

For more information, go to [canada.ca/taxes-representative-authorization](#).

Service-related complaints

If you are not satisfied with the service that you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to [canada.ca/cra-contact](#).

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, Service-Related Complaint.

If the CRA has still not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

Reprisal complaint

If you have previously submitted a service-related complaint or requested a formal review of a CRA decision and feel that, as a result, you were treated unfairly by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information about reprisal complaints, go to [canada.ca/cra-reprisal-complaints](#).

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To contact the CRA

By telephone

Calls from Canada and the United States .....1-800-959-8281

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Regular hours of service

Monday to Friday (but not holidays)  
9:00 a.m. to 5:00 p.m. (local time)

Extended hours of service

From the end of February to April 2020, except Easter weekend  
From 9:00 a.m. to 9:00 p.m., (local time) on weekdays  
From 9:00 a.m. to 5:00 p.m., (local time) on Saturdays

Calls from outside Canada and the United States .....613-940-8495

Contact your service provider or operator to initiate the collect call. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

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Regular hours of service

Monday to Friday (but not holidays)  
9:00 a.m. to 5:00 p.m., (Eastern time)

Extended hours of service

From the end of February to April 2020, except Easter weekend  
From 9:00 a.m. to 9:00 p.m., Eastern time, on weekdays  
From 9:00 a.m. to 5:00 p.m., Eastern time, on Saturdays

By mail

Where to mail your 216 return and related documents

If your country of residence is:	Send your return and documents to:
Denmark France Netherlands United Kingdom United States	Winnipeg Tax centre PO Box 14001, STN Main Winnipeg MB R3C 3M3 CANADA Fax number 204-984-6497
Any other country	Sudbury Tax centre 1050 Notre Dame Ave Sudbury ON P3A 5C2 CANADA Fax number 705-671-0393

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