

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

Complete all the sections that apply to you. For more information, see the guide.

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 14 of the guide.

Enter an email address:

Information about your residence

Enter your province or territory of residence on **December 31, 2015**:

Your country of residence on **December 31, 2015**:

If you were self-employed in 2015, 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:

Votre langue de correspondance :

English

Français

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, 2015:

- 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 2015 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 2015:

1

Do not use this area.



Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen? Yes 1 No 2

Answer the following question **only if you are a Canadian citizen**.

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, as well as candidates at election time.

Information about your residency status

Tick the box that describes your residency status as of December 31, 2015 (see page 5 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 2015 **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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The guide contains valuable information to help you complete your return.

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 2015, 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 2015, 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 2015, see "Foreign income" in the guide.

If you were a deemed resident of Canada in 2015, you have to report your income from all sources both inside and outside Canada.

Total income

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 your Schedule 1 (federal tax) here. Attach only the other documents (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction. Keep all other supporting documents.

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/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 Allowable deduction	217 +		
Moving expenses	219 +		
Support payments made Total 230 Allowable deduction	220 +		
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").	234 =		
This is your net income before adjustments.			
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").	236 =		
If you have a spouse or common-law partner, see line 236 in the guide. This is your net income.			

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").	260 =		
This is your taxable income.			

Use your taxable income to calculate your federal tax on Schedule 1.
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.

Refund or balance owing

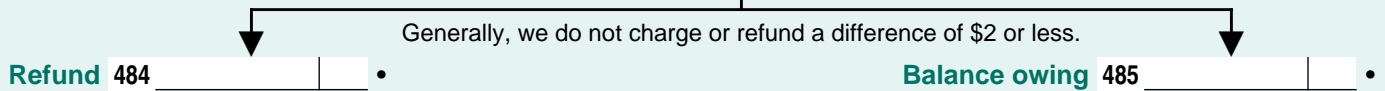
Net federal tax: enter the amount from line 71 of Schedule 1 (attach Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421	+	
Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430	+	
Social benefits repayment (amount from line 235)	422	+	
Provincial or territorial tax (attach Form T2203)	428	+	
Add lines 420, 421, 430, 422, and 428.	This is your total payable .		435 =

Total income tax deducted	437			•
Tax transfer for residents of Quebec	438	-		•
Line 437 minus line 438	=			▶ 439
Refundable Quebec abatement			440	+
CPP overpayment (enter your excess contributions)			448	+
Employment insurance overpayment (enter your excess contributions)	450			• A
Amount on line 376 of Schedule 1	-			B
Net employment insurance overpayment				
Line A minus line B (if negative, enter "0")	=			▶ 451 +
Refundable medical expense supplement (use federal worksheet)			452	+
Working income tax benefit (WITB) (attach Schedule 6)			453	+
Refund of investment tax credit (attach Form T2038(IND))			454	+
Part XII.2 trust tax credit (box 38 on all T3 slips)			456	+
Employee and partner GST/HST rebate (attach Form GST370)			457	+
Children's fitness tax credit	Eligible fees 458	×	15%	= 459 +
Tax paid by instalments			476	+
Add lines 439, 440, 448, and 451 to 476.	These are your total credits .		482 =	▶ -

Line 435 minus line 482 This is your **refund** or **balance owing**.

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.



For more information on how to make your payment, see line 485 in the guide or go to www.cra.gc.ca/payments. Your payment is due no later than April 30, 2016.

Direct deposit – Start or change (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.

To enrol for direct deposit, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, complete lines 460, 461, and 462 below.

By providing my banking information **I authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number 460 (5 digits)	Institution number 461 (3 digits)	Account number 462 (maximum 12 digits)
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<p>I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.</p> <p>Sign here _____</p> <p style="text-align: center;">It is a serious offence to make a false return.</p> <p>Telephone _____ Date _____</p>	<p>490 If a fee was charged for preparing this return, complete the following:</p> <p>Name of preparer: _____</p> <p>Telephone: _____</p>
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Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 005.

Do not use this area.	487	488		•	486	•
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