

T1-2015

Electing Under Section 217 of the *Income Tax Act*

Schedule C

Complete this schedule and **attach it** to your return if you were a non-resident of Canada for all of 2015 and you are electing under section 217 of the *Income Tax Act*.

Part 1 – Eligible section 217 income

	Amount *	Rate (%)**	Non-resident tax	
Old age security pension		x	=	1
Canada Pension Plan and Quebec Pension Plan benefits	+	x	=	2
Other pensions and superannuation	+	x	=	3
Registered retirement savings plan (RRSP) payments	+	x	=	4
Pooled registered pension plan (PRPP) payments	+	x	=	5
Registered retirement income fund (RRIF) payments	+	x	=	6
Death benefits	+	x	=	7
Employment insurance benefits	+	x	=	8
Retiring allowances	+	x	=	9
Registered supplementary unemployment benefit plan payments	+	x	=	10
Deferred profit-sharing plan payments	+	x	=	11
Amounts received from, or the purchase price of, a retirement compensation arrangement	+	x	=	12
Prescribed benefits under a government assistance program	+	x	=	13
Auto Pact benefits	+	x	=	14
Add lines 1 to 14.	133 =		443 =	•15
Enter the total of the amounts from lines 207, 208, 232, 250, and 256 of your return, that apply only to the eligible section 217 income.	–	16		
The amount at box 133, minus line 16 (if negative, enter "0").	148 =	17		

The amount at box **133** is your total section 217 eligible income. The amount at box **443** is your non-resident tax required to be withheld on the eligible section 217 income. The amount at box **148** is your total section 217 eligible income after adjustments.

* Do not include the following amounts:

- any supplement received under the *Old Age Security Act*;
- an amount transferred to acquire an annuity contract, registered pension plan, RRSP, PRPP, or RRIF following an authorization from the CRA;
- an amount exempt under the *Income War Tax Act*; and
- any amount that can reasonably be regarded as attributable to services rendered while you were not resident in Canada, and while you were not employed or were only occasionally employed, in Canada.

** If you were a resident of a country that Canada has a tax treaty with, enter the appropriate rate of withholding from the applicable tax treaty. If you are unsure of the tax treaty rate, refer to our Web site at www.cra.gc.ca/treaties or contact us. If you were a resident of a country with which Canada does not have a tax treaty enter 25%.

Note

The amount you calculate may be different from the non-resident tax withheld on your eligible section 217 income. This would be the case if the payer did not withhold the correct amount of tax, or if you submitted Form NR5, *Application by a Non-Resident of Canada for a Reduction in the Amount of Non-Resident Tax Required to be Withheld*, and we approved a reduction in the amount of tax to be withheld.

Part 2 – Section 217 tax adjustment

Do the calculation below **only** if the amount entered on line 39 of your Schedule 1 is the same as your "net world income after adjustments" entered on line 16 of your Schedule A.

Net world income after adjustments (line 16 of Schedule A)			18
Taxable income (line 260 of your return)	–		19
Line 18 minus line 19 (if negative, enter "0")	=		20
Amount from line 66 of Schedule 1	x		21
Multiply the amount on line 20 by the amount on line 21.	=		22
Enter the amount from line 18.	÷		23
Divide the amount on line 22 by the amount on line 23 and enter the result on line 445 of Schedule 1.	=		24
	Section 217 tax adjustment		