

Application by a non-resident of Canada for a reduction in the amount of non-resident tax required to be withheld for tax year _____

NEW – Effective January 2011, a non-resident will only be required to file one Form NR5 every five taxation years and the non-resident would retain their original reduction coverage throughout this five year approval period.

Section 1 – Information and terms of agreement

- As a non-resident, it may be beneficial for you to elect under section 217 of the Canadian *Income Tax Act* to pay tax at the same rate as residents of Canada on your Canadian-source pensions or other benefits described in Section 2 below. If you wish to elect under section 217, we will use the information you give on this application to determine if the election may benefit you. If we process your application and it indicates that an election under section 217 may be beneficial, we will authorize your Canadian payer(s) to reduce the amount of non-resident tax withheld from your benefits. Your reduction will be valid for **five years**.
- If we approve this application, you will have to file a Canadian income tax return within six months of the end of every taxation year covered under the five year approval period to benefit from the election under section 217. If you do not file your return within that time, you will have to pay the full amount of tax that your payer(s) should have withheld. We cannot process a return if it is filed late.
- If you are a resident of Algeria, Azerbaijan, Brazil, Croatia, Cyprus, Ecuador, Greece, Ireland, Italy, the Philippines, Portugal, Romania, Senegal, Slovenia or Turkey and are applying only to receive a treaty exemption on qualifying income, you must complete all sections of this form and report all your Canadian-source benefits. Although you are not electing under section 217 and need not to file a Canadian income tax return, we also require information on your net world income. **We will apply the treaty exemption on qualifying income.**
- If you have questions about this application, contact the International and Ottawa Tax Services Office by writing to P.O. Box 9769, Station T, Ottawa ON K1G 3Y4, or by telephone, toll free, at **1-855-284-5946** (in Canada or the United States), or from elsewhere at **613-940-8499**. The fax number is 613-941-6905.

Section 2 – Types of Canadian benefits you have to report in Section 4 below

- | | |
|---|--|
| 1. Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) benefits | 5. Death benefits |
| 2. Old Age Security (OAS) pension | 6. Benefits under the <i>Employment Insurance Act</i> |
| 3. Superannuation or pension benefits including registered pension plan (RPP) benefits* | 7. Registered retirement savings plan (RRSP) payments* |
| 4. Retiring allowance* | 8. Registered retirement income fund (RRIF) payments |

*Do not use this application for amounts 3, 4, or 7 that you are transferring to your RRSP or RPP. Instead, use Form NRTA1, *Authorization for Non-Resident Tax Exemption*. For additional Canadian benefits, refer to guide T4145 – *Electing Under Section 217 of the Income Tax Act*.

Section 3 – Applicant identification (please print)

First name		Last name		* Your Canadian Social Insurance Number (SIN) or Individual Tax Number (ITN)	
Address (street number and name)				Your date of birth Y M D	
City		Country		Date of departure from Canada Y M D	
Zip or postal code		Telephone number		Spouse's name	
				Spouse's SIN or ITN	
*If you do not have a SIN or ITN, please complete Form T1261, <i>Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents.</i>					

Section 4 – Canadian benefits described in Section 2 above that you will receive in the year

a) Social security benefits (in CAN\$)	Account number	Estimated gross annual amount (CAN\$)
<input type="checkbox"/> CPP benefits (do not include death benefits)	_____	\$ _____
<input type="checkbox"/> QPP benefits (do not include death benefits)	_____	\$ _____
<input type="checkbox"/> CPP/QPP death benefits	_____	\$ _____
<input type="checkbox"/> OAS benefits*	_____	\$ _____
*Do not report OAS Guaranteed Income Supplement in this section. Report it on line (b) of Section 5.		
b) Other Canadian benefits (in CAN\$) (please indicate any additional benefits on a separate sheet)		\$ _____
<input type="checkbox"/> Pension payment (<input type="checkbox"/> periodic or <input type="checkbox"/> lump-sum payment)		
<input type="checkbox"/> RRSP payment	\$ _____	
<input type="checkbox"/> RRIF payment (please give minimum amount)	\$ _____	
<input type="checkbox"/> Other (please specify type) _____		
Payer's name		Policy plan number
Payer's mailing address (street number and name)	City	Province
		Postal code

Section 5 – Net world income information (in CAN\$)*

a) Estimated other Canadian-source income (employment and business income, and taxable Canadian capital gains) for which you have to file a Canadian income tax return (including amounts that are exempt under the Canadian *Income Tax Act* or by virtue of a treaty between Canada and your country of residence). Please give details on a separate sheet, indicating type and amount of income and allowable deductions \$ _____

b) Estimated other Canadian-source income (e.g. interest, dividends, net rental, Guaranteed Income Supplement) ... \$ _____

c) Will you receive income from sources outside Canada? Yes No
If **yes**, please indicate the estimated amount for the upcoming year:
(e.g. interest, dividends, pensions, income from employment, social security, other)

Total income from sources outside Canada \$ _____

* If there are changes to your estimated world income for the year, please file an amended application no later than 30 days after these changes occur.

Member of a recognized religious order: Will you be giving your total superannuation, pension, and earned income to the religious order and claiming a vow of perpetual poverty deduction on your Canadian income tax return?..... Yes No

Section 6 – Non-refundable tax credit information

1. If you are married or have a common-law spouse, are you supporting your spouse? Yes No

A common-law spouse is a person with whom you live in a common-law relationship for any continuous period of at least 12 months, or with whom you live in a common-law relationship and who is the natural or adoptive parent of your child.

2. Are you single, divorced, separated, or widowed, and supporting a relative who, on December 31 of the tax year, will be under 19, except for a relative who has a mental or physical disability*? Yes No

If you claim a person here, you cannot claim that person again in question 3 below.

3. Do you support a disabled* dependent relative who, on December 31 of the tax year, will be 18 years old or older, and who has a physical or mental infirmity? Yes No

4. During the tax year, will you pay tuition fees for yourself or will you be a full-time student? Yes No

If **yes**, please give the following information:

- amount of your tuition fees, for courses you will take in the year, to attend a university or a college..... \$ _____
- number of months in the year that you will be enrolled full-time in a qualifying educational program at a Canadian university, college, or a school offering job retraining courses or correspondence courses, or a university outside of Canada \$ _____
- amount of any scholarships, fellowships, or bursaries you will receive in the tax year \$ _____

5. Do you have a prolonged disability*? Yes No

* The disability must markedly restrict the activities of daily living and should have lasted or be expected to last for at least 12 consecutive months. If you make a claim for the disability tax credit or a claim for a disabled dependant, you will have to file a completed Form T2201, Disability Tax Credit Certificate, with your Canadian income tax return.

Section 7 – Dependent information

If you answered **yes** in questions 1, 2, or 3 of Section 6 above, please give the following information (attach a list if you need more space):

Dependant's name			
Residential address			
Relationship to you	Date of birth Y M D		Nature of disability, if any
Estimated annual world income (CAN\$)			

Section 8 – Certification

I, _____, certify that the information given on this form is, to the best of my knowledge, correct and complete. I understand and agree with the terms outlined in Section 1, *Information and terms of agreement*.

Non-resident's signature

Date

Note
If you are signing for the applicant, you have to include a copy of the power of attorney document with this application.