



## Non-Resident Ownership Certificate – No Withholding Tax

**Form NR602 is for use by:**

- (A) non-resident insurance companies or non-resident fraternal benefit societies approved to carry on business in Canada under the *Insurance Companies Act*,
- (B) organizations exempt from tax under Article XXI of the Canada-United States Tax Convention (when cashing interest coupons or dividend warrants from Canadian securities);
- (C) any non-resident when cashing interest coupons from:
  - (a) bonds issued on or before December 20, 1960 and issued or guaranteed by the Government of Canada, or payable in a currency other than Canadian;
  - (b) bonds or debentures issued after April 15, 1966 that bear the designation "F":
    - (i) of, or guaranteed by, the Government of Canada;
    - (ii) of the government of a province or territory or an agent of such;
    - (iii) of a municipality in Canada or a municipal or public body performing a function of government in Canada (this includes a school board or commission);
    - (iv) of a corporation, commission, or association not less than 90% of the shares or capital of which is owned by Her Majesty in right of a province, territory, or by a Canadian municipality, or of a subsidiary wholly-owned corporation that is a subsidiary to such a corporation, commission, or association;
    - (v) of an educational institution or a hospital where repayment of the principal amount of the bond or debenture and payment of the interest of the bond or debenture is to be made, or is guaranteed assured or otherwise specifically provided for or secured by the government of a province or territory;
  - (c) bonds or debentures issued on or after January 1, 2008, where the non-resident is dealing at arm's length with the payer and the interest meets the definition of fully exempt interest;
- (D) any non-resident when cashing non-taxable dividend warrants, that are capital gains dividends from a mutual fund corporation or a non-resident-owned investment corporation.

Beneficial owner: Surname, first names, full address			
Foreign tax identification number			
Name and address of encashing agent			
Telephone number:			
Non-resident account number:			
	Description of security	Series number	Amount
			Total amount received in Canadian currency

### Certification

I certify that the information given on this certificate is correct and complete and that the beneficial owner is:

Check applicable box below

- |   |  |
|---|--|
| (A) <input type="checkbox"/> A non-resident insurance company or fraternal benefit society approved to carry on business in Canada under the <i>Insurance Companies Act</i> . | (B) <input type="checkbox"/> An organization exempt from tax under Article XXI of the Canada-United States Tax Convention. |
| (C) <input type="checkbox"/> A non-resident cashing interest coupons.   | (D) <input type="checkbox"/> A non-resident cashing non-taxable dividend warrants.   |

Signature of owner or agent

Owner

Agent

Date

## Instructions for the encashing agent

- For more information on the completion of forms NR601 and NR602, see Guide T4061, *NR4 – Non-Resident Tax Withholding, Remitting, and Reporting*, available on our website at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).
- The encashing agent is not required to withhold tax for interest coupons or dividend warrants covered by this certificate.
- Where the total of amounts paid or credited in a year is less than \$50, the following rules apply:
  - No NR602 is required.
  - No reporting is required on the NR4 Summary.
- Distribution of copies:
  - Send one copy no later than the 15th day of the month following the cashing of the interest coupons or dividend warrants to the following address:

International and Ottawa Tax Services Office  
Post Office Box 9769, Station T  
Ottawa ON K1G 3Y4  
CANADA
  - Give one copy to the non-resident owner or agent at the time of the cashing.
  - Keep one copy for your records. The information on this form will help you complete your NR4 Summary.
- Form NR601 must be used where withholding tax applies.