

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

Identification

9

Attach your personal label here. Correct any wrong information. If you are not attaching a label, print your name and address below.

First name and initial _____

Last name _____

Mailing address: Apt. No. – Street No. Street name _____

P.O. Box _____ R.R. _____

City _____ Prov./Terr. _____ Postal code _____

Country _____

Information about you

Enter your social insurance number, temporary taxation number, or individual tax number, if you are not attaching a label: _____

Year _____ Month _____ Day _____

Enter your date of birth: _____

Your language of correspondence: English Français

Votre langue de correspondance :

Check the box that applies to your marital status on December 31, 2005: (see the "Marital status" section in the guide for details)

1 Married 2 Living common law 3 Widowed
 4 Divorced 5 Separated 6 Single

Information about your residence

Enter your province or territory of residence on **December 31, 2005:** _____ **Other** _____

If you were self-employed in 2005, enter the province or territory of self-employment: _____

Information about your spouse or common-law partner (if you checked box 1 or 2 above)

Enter his or her SIN, TTN, or ITN if it is not on the label, or if you are not attaching a label: _____

Enter his or her first name: _____

Enter his or her net world income for 2005 to claim certain credits: (see the guide for details) _____


Check this box if he or she was self-employed in 2005: 1

Your guide contains valuable information to help you complete your return.

If this return is for a deceased person, enter the date of death: _____

Year _____ Month _____ Day _____

Do not use this area

 **Elections Canada** **THIS SECTION APPLIES ONLY TO CANADIAN CITIZENS. DO NOT ANSWER THIS QUESTION IF YOU ARE NOT A CANADIAN CITIZEN.**

As a Canadian citizen, I authorize the Canada Revenue Agency to provide my name, address and date of birth to Elections Canada for the National Register of Electors. Yes 1 No 2

Your authorization is required each year. This information will be used only for purposes permitted under the *Canada Elections Act*.

Goods and services tax/harmonized sales tax (GST/HST) credit application

Deemed residents only; see the guide for details.

Are you applying for the GST/HST credit? Yes 1 No 2

Information about your residency status

Check only **one** box that best describes your residency status as of December 31, 2005 (see page 8 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 2005 **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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If you were a deemed resident of Canada in 2005, please answer the following question:

Did you own or hold foreign property at any time in 2005 with a total cost of more than CAN\$100,000? (read the "Foreign income" section in the guide for details) 266 Yes 1 No 2

If yes, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2005, see the "Foreign income" section in the guide.

If you were a deemed resident of Canada in 2005, 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		
Other employment income		104 +	
Old Age Security pension (box 18 on the T4A(OAS) slip)		113 +	
CPP or QPP benefits (box 20 on the T4A(P) slip)		114 +	
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation		115 +	
Employment Insurance and other benefits (box 14 on the T4E slip)		119 +	
Taxable amount of dividends from taxable Canadian corporations (see the guide)		120 +	
Interest and other investment income (attach Schedule 4)		121 +	
Net partnership income: limited or non-active partners only (attach Schedule 4)		122 +	
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)			129 +
Other income	Specify:		130 +
Self-employment income (see lines 135 to 143 in the guide)			
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).
Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.**

Net income

Enter your **total income** from line 150 150

Pension adjustment
(box 52 on all T4 slips and box 34 on all T4A slips) 206

Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips)	207	
RRSP deduction (see Schedule 7 and attach receipts)	208 +	
Saskatchewan Pension Plan deduction (maximum \$600)	209 +	

Annual union, professional, or like dues (box 44 on all T4 slips and receipts)	212 +	
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)	222 +	
Exploration and development expenses (attach Form T1229)	224 +	
Other employment expenses	229 +	
Clergy residence deduction	231 +	
Other deductions Specify:	232 +	

Add lines 207 to 224, 229, 231, and 232.	233 =	
Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments .	234 =	

Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide)	235 -	
Line 234 minus line 235 (if negative, enter "0"). If you have a spouse or common-law partner, see line 236 in the guide. This is your net income .	236 =	

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") This is your taxable income .	260 =	

Use your taxable income to calculate your federal tax on Schedule 1, *Federal Tax*. If you are electing under section 217, complete and attach Schedule A, *Statement of World Income*, to determine the amount to enter on line 1 of Schedule 1.

Refund or Balance owing

Net federal tax: enter the amount from line 19 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)	421 +		
Social benefits repayment (enter the amount from line 235)	422 +		
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +		
Add lines 420 to 428			
This is your total payable .		435 =	

Total income tax deducted (from all information slips)	437		
Tax transfer for residents of Quebec (see line 438 in the guide)	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 +		
Refundable medical expense supplement	452 +		
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 +		
Tax paid by instalments	476 +		
Add lines 437 to 476			
These are your total credits .		482 =	
Line 435 minus line 482		=	

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.

Generally, we do not charge or refund a difference of \$2 or less.

<p>Refund 484 <input type="text"/></p>	<p>Balance owing 485 <input type="text"/></p> <p>Amount enclosed 486 <input type="text"/></p>
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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 for your refund has not changed.

Refund and GST/HST credit – To start direct deposit or to change account information only, **attach** a "void" cheque or complete lines 460, 461, and 462.

Note: To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also check box 463.

Branch number 460 <input type="text"/> (5 digits)	Institution number 461 <input type="text"/> (3 digits)	Account number 462 <input type="text"/> (maximum 12 digits)	CCTB 463 <input type="checkbox"/>
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Attach to page 1 a **cheque** or **money order** payable to the Receiver General. Your payment is due no later than April 30, 2006.

<p>I certify that the information given on this return and in any documents attached is correct, 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</p> <p>For professional tax preparers only</p>	<p>Name: _____</p> <p>Address: _____</p> <p>_____</p> <p>_____</p> <p>Telephone: () _____</p>	
Do not use this area	487 <input type="text"/>	488 <input type="text"/>	