



DETERMINATION OF RESIDENCY STATUS (ENTERING CANADA)

- Complete all areas of this form if you entered or stayed briefly in Canada. Give all the facts about your residency status while living in and outside Canada.
Mail only one completed copy of this form for the tax years in question...
If you need help completing this form, see Interpretation Bulletin IT-221...
Calls from within the Ottawa area... 613-952-3741
Calls from other areas in Canada and the United States... 1-800-267-5177
Calls from outside Canada and the United States (we accept collect calls)... 613-952-3741
You can find most forms and publications, as well as information on taxes, programs and credits, at our www.cra.gc.ca Web site.

Attach any necessary additional information to this form.

Identification

Form with fields for Last name, Usual first name and initial, Social insurance number (SIN), Tax year, Canadian address, Telephone number, Mailing address ONLY, Citizenship, Date of entry, Marital status, Date of birth.

Length of stay

Form with fields for How long do you expect to live in Canada?, Number of days, Number of months, Number of years, When will you leave Canada?, Entered Canada permanently and have no plan to leave Canada.

General Information

Form with multiple checkboxes for residency status: You usually live in another country, You usually live in Canada, You have permanent resident status, You have applied for permanent resident status, You have been given permission by Citizenship and Immigration Canada, You have a visa that allows you to be in Canada temporarily, None of the above - explain.

Living outside Canada

Form with checkboxes for reasons for living outside Canada: You were a member of the Canadian Forces, You were a member of the overseas Canadian Forces school staff, You were a locally engaged employee.

You were an ambassador, a high commissioner, an agent general of a province or territory of Canada, or an officer or servant (employee) of Canada or of a province or territory of Canada.

Did you receive a representation allowance for the year? . . . . .  Yes  No

Were you a Canadian resident (including factual or deemed) just before your appointment or employment by Canada, the province, the territory, or the Crown corporation? . . . . .  Yes  No

You were an employee or officer of a Canadian Crown corporation, either federal or provincial, where

the corporation is designated as an agent of Canada;

the employees of the corporation have been given the status of servants of Canada;

none of the above apply – explain: \_\_\_\_\_

Will you receive a representation allowance for the year? . . . . .  Yes  No

Were you a Canadian resident (including factual or deemed) just before your appointment or employment by Canada, the province, the territory, or the Crown corporation? . . . . .  Yes  No

You were performing services as an employee, co-operant, advisor, contractor, or subcontractor under a prescribed international development assistance program of the Government of Canada that was financed with Canadian funds.

Specify: \_\_\_\_\_

Were you a resident (including factual or deemed) any time during the three months before the day you started your service abroad? . . . . .  Yes  No

You were the spouse (or common-law partner) of an individual described above. Give the name, SIN, and address of your spouse or common-law partner: \_\_\_\_\_

Were you exempted from tax in the foreign country because of your relationship to your spouse (or common-law partner)? . . . . .  Yes  No

You were the child or dependant of an individual described above. Give the name, SIN, and address of your parent or the individual described above: \_\_\_\_\_

Other – specify: \_\_\_\_\_

**Previous residency**

Were you a resident of Canada in a previous year? . . . . .  Yes  No

If yes, did you keep residential ties with Canada while living outside Canada? . . . . .  Yes  No

Please specify: \_\_\_\_\_

\_\_\_\_\_

If you do not know what your residency status was while living outside of Canada, contact the International Tax Services Office.

**STATEMENT OF RESIDENCY**

Are you, under a tax treaty with another country, considered resident in the other country and not resident in Canada? . . . . .  Yes  No

Are you subject to income tax in that country on your world income? (total income inside and outside of Canada) . . . . .  Yes  No

Are you considered a resident of a country that does not have a treaty with Canada? . . . . .  Yes  No

We may ask you for confirmation from that government that you are considered resident and are subject to tax as a resident for the year in question.

We may also ask you to give us proof of your income is subject to tax in that country.

(eg. Copy of the foreign tax return, notice of tax assessment, a statement from the foreign authorities with the equivalent information as the tax return, Form 6166).

**Ties in Canada**

Tick (✓) the boxes that show the ties you are going to have in Canada during the year:

Your dwelling in Canada:

House       Room and board       University or college residence       Other (please specify) \_\_\_\_\_

Suite       Apartment       Hotel

You or your spouse (or common-law partner) own this dwelling.

Your employer will provide a dwelling for you.

If you or your spouse (or common-law partner) rent the dwelling, give details such as the terms of the lease: \_\_\_\_\_

Your spouse (or common-law partner) will live with you in Canada.

Your dependent children will live with you or your spouse (or common-law partner) in Canada.

You will support other persons who will live with you in Canada. Give the names and your relationship with these persons: \_\_\_\_\_

You will own furniture or appliances in Canada.

You will have most of your clothing and personal property in Canada.

You will have an automobile registered in a province or territory of Canada.

You will have a driver's licence from a province or territory of Canada.

You will have a valid Canadian passport.

You will have bank accounts in Canada.

You will have investments in Canada. Give details about things like your chequing and savings accounts, pension and retirement plans, property, and shares in companies: \_\_\_\_\_

\_\_\_\_\_

Tick (✓) the boxes that show the ties you are going to have in Canada during the year: (continued)

- You will use Canadian credit cards.
- Other than your home, you will own real property in Canada. (e.g. real property is also known as real estate, includes land, buildings and their structural components).
- You will apply for hospitalization and medical coverage from a province or territory of Canada. To find out if you are eligible for such coverage, contact the provincial or territorial health authorities where you live.
- You will have professional association memberships that are only available to Canadian residents. List these associations:  
\_\_\_\_\_
- You will join social or recreational organizations in Canada. List these organizations:  
\_\_\_\_\_
- You will be involved with and have responsibilities in partnerships, corporate or business relationships, and endorsement contracts in Canada.  
Specify: \_\_\_\_\_
- You will have other ties with Canada. Describe them: \_\_\_\_\_
- None of the items in this section apply to you.

### Why you are in Canada

- You are in Canada for employment. . . . .  Yes  No
  - If yes, will you be in Canada for a significant period? . . . . .  Yes  No
  - Will your employer second you to a job in Canada? . . . . .  Yes  No
  - Will your routine of life be similar to what it was in your previous country? . . . . .  Yes  No
- You are in Canada for sport. . . . .  Yes  No
  - If yes, will you be in Canada for a significant period? . . . . .  Yes  No
  - Will you play for a Canadian sports organization? . . . . .  Yes  No
  - Will your routine of life be similar to what it was in your previous country? . . . . .  Yes  No
- You are in Canada for education. . . . .  Yes  No
  - If yes, will you be a full-time student? . . . . .  Yes  No
  - Will your routine of life be similar to what it was in your previous country? . . . . .  Yes  No

If none of the above apply, explain:  
\_\_\_\_\_  
\_\_\_\_\_

### Ties in another country

The following questions about your residential ties in another country will help us give you an opinion on your residency status:

- a) Do you expect to return to reside in your country because of a contract with an employer? . . . . .  Yes  No
- b) Do you expect to return to reside in your country because you have a specific date to report back to work in that country? . . . . .  Yes  No
- c) If your spouse (or common-law partner) will not live in Canada, give the name, citizenship, and current address of that person and the reason he or she will not live in Canada  
\_\_\_\_\_
- d) If you have children or dependants and they will not live in Canada, give the reason, their name, age, citizenship, and current address, as well as the name and address of the school they attend and the grade in which they are enrolled.  
\_\_\_\_\_
- e) If you support individuals, other than through a charitable organization, give the name, current address, and your relationship with these people and financial details of your support.  
\_\_\_\_\_
- f) If you kept a dwelling in another country, give details such as the address, type, size, whether you rent or own the dwelling, whether you keep the dwelling available for your use or for your family's use during return visits to that country, and whether you rent the dwelling to a relative:  
\_\_\_\_\_  
\_\_\_\_\_
- g) Describe the personal possessions (such as clothing, furniture, personal items or pets) you have in the other country:  
\_\_\_\_\_
- h) If you have a driver's licence issued in a country other than Canada, state for which country it is issued, the expiry date, and whether you will renew it.  
\_\_\_\_\_
- i) You will have a passport for a foreign country . . . . .  Yes  No  
If yes, what country? \_\_\_\_\_
- j) You will renew your foreign passport when it expires. . . . .  Yes  No  
\_\_\_\_\_
- k) If applicable, give the name of the insurer of your medical and hospitalization coverage while living in Canada and the length of the coverage:  
\_\_\_\_\_
- l) List the professional, social or recreational organizations in which you will be a member in countries other than Canada:  
\_\_\_\_\_

