



International Students



Canada Revenue
Agency

Agence du revenu
du Canada

Canada



Canadian Tax System



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Canada

Residency status for income tax purposes

International students studying in Canada are considered to be **one** of the following:

- Resident
- Non-resident
- Deemed resident
- Deemed non-resident

Residency status is based on the **residential ties** you have in Canada.

What are residential ties?



A home in Canada



A spouse or common-law partner or dependants who move to Canada to live with you



Social ties in Canada

Determining your residency status

You probably have **not** established significant residential ties with Canada if you:

- return to your home country on a periodic basis or for a significant amount of time in the year
- move to another country when not attending school in Canada

However, many international students do establish significant residential ties with Canada.

For more information on residency status

- canada.ca/cra-determining-residency-status
- Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status
- canada.ca/taxes-international-students

If you would like the CRA's opinion about your residency status, fill out
Form NR74, Determination of Residency Status (Entering Canada)
OR
Form NR73 Determination of Residency Status (Leaving Canada)

Do you have to complete a tax return?

■ Resident:

- You **must** complete a tax return if you have to pay tax
- You **have** to complete a tax return if you want to get a tax refund or if you want to get benefit and credit payments
- canada.ca/taxes-newcomers

■ Non-resident:

- You **must** complete a tax return if you have to pay tax
- You **have** to complete a tax return if you want to get a tax refund
- canada.ca/cra-non-residents-canada

Tax treaties

- Designed to avoid double taxation
- Determine how much each country can tax your income

Find out which countries have a tax treaty with Canada at canada.ca/cra-tax-treaties.

Social insurance number (SIN)

- Needed to work in Canada or get government benefits and services.
- Unique to you and cannot be used by anyone else.



Find a Service Canada office:

canada.ca/service-canada-office

1-800-622-6232

Information on the social insurance number:

canada.ca/social-insurance-number

1-866-274-6627

Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents





Get ready to do your taxes

Your personal income tax and benefit return and any taxes owing are **due April 30**.

canada.ca/taxes-get-ready

There are a few ways to do your taxes!



Use certified software products to make online filing easy, and some products are free! Go to **canada.ca/netfile**.



You may be able to get free help from a volunteer at a free tax clinic. Go to **canada.ca/get-tax-help**.



Get help from a family member, friend, or tax preparer.



File on paper. Download a tax package at **canada.ca/taxes-general-package**.

Where to send your tax return Resident of Canada

| For individuals who live in: | Mail your return to: |
|--|--|
| Alberta, British Columbia, Manitoba, Saskatchewan, Northwest Territories, or Yukon | Winnipeg Tax Centre Post Office Box 14001, Station Main Winnipeg MB R3C 3M3 |
| These Ontario cities: Hamilton, Kitchener, Waterloo, London, Thunder Bay, or Windsor | |
| New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, or Prince Edward Island | Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C2 |
| These Ontario cities: Barrie, Belleville, Kingston, Ottawa, Peterborough, St. Catharines, Sudbury, or Toronto | |
| These Quebec cities/regions: Montréal, Outaouais, or Sherbrooke | |
| Quebec: All areas other than Montréal, Outaouais or Sherbrooke | Jonquière Tax Centre 2251 René-Lévesque Blvd Jonquière QC G7S 5J2 |

Where to send your tax return Non-resident of Canada

| For individuals who live in: | Mail your return to: |
|--|---|
| <p>USA, United Kingdom, France, Netherlands, or Denmark</p> <p>Alberta, British Columbia, Manitoba, Saskatchewan, Northwest Territories, Nunavut, or Yukon</p> <p>These Ontario cities: Belleville, Hamilton, Kingston, Kitchener, Waterloo, London, Ottawa, Peterborough, St. Catharines, Thunder Bay, or Windsor</p> | <p>Winnipeg Tax Centre Post Office Box 14001, Station Main Winnipeg MB R3C 3M3 Canada</p> |
| <p>Countries other than the USA, United Kingdom, France, Netherlands, or Denmark</p> <p>New Brunswick, Newfoundland and Labrador, Nova Scotia, Prince Edward Island, or Quebec</p> <p>These Ontario cities: Barrie, Sudbury, or Toronto</p> | <p>Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C2 Canada</p> |

Free tax help

Volunteers prepare income tax and benefit returns for those who are eligible, for **free**!

canada.ca/get-tax-help





Volunteer!

Learn basic tax information and help people by doing their taxes!

- Volunteer with a community organization
- Register online at canada.ca/taxes-volunteer


Tax credits for students

The **tuition tax credit** is a non-refundable tax credit that allow students to reduce the income tax they may have to pay.

Schedule 11, Tuition, Education, and Textbook Amounts

*Depending on your province or territory of residence, you may also need to send a provincial and territorial tax and credits form.

T2202 Tuition and Enrolment Certificate



Canada Revenue
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Protected B / Protégé B
when completed / une fois rempli

For student / Pour étudiant **1**

Year
Année

T2202 Tuition and Enrolment Certificate
Certificat pour frais de scolarité et d'inscription


| Name and address of designated educational institution Nom et adresse de l'établissement d'enseignement | 11 School type Catégorie d'école | 12 Flying school or club École ou club de pilotage | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|----|---------------------------------------|---------------------------------|---|---|--|--|---|--|--|--|--|--|---|--|--|--|--|--|---|--|--|--|--|--|---|--|--|--|--|--|-----------------|--|--|----|----|----|
| | 14 Student number Numéro d'étudiant | 15 Filer Account Number Numéro de compte du déclarant <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> R Z </div> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 Name of program or course Nom du programme ou du cours | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Session periods/ Périodes d'études</th> <th style="width: 10%;">19 From YY/MM De AA/MM</th> <th style="width: 10%;">20 To YY/MM À AA/MM</th> <th style="width: 15%;">21 Number of months part-time/ Nombre de mois à temps partiel</th> <th style="width: 15%;">22 Number of months full-time/ Nombre de mois à temps plein</th> <th style="width: 45%;">23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein</th> </tr> </thead> <tbody> <tr><td>1</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>2</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>3</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>4</td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td colspan="3" style="text-align: right;">Totals / Totaux</td> <td>24</td> <td>25</td> <td>26</td> </tr> </tbody> </table> | | | Session periods/ Périodes d'études | 19 From YY/MM De AA/MM | 20 To YY/MM À AA/MM | 21 Number of months part-time/ Nombre de mois à temps partiel | 22 Number of months full-time/ Nombre de mois à temps plein | 23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein | 1 | | | | | | 2 | | | | | | 3 | | | | | | 4 | | | | | | Totals / Totaux | | | 24 | 25 | 26 |
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| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Totals / Totaux | | | 24 | 25 | 26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Student Name Nom de l'étudiant | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Student address Adresse de l'étudiant | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 Social insurance number (SIN) Numéro d'assurance sociale (NAS) <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> </div> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2

Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

See the privacy notice on the next page.
Consultez l'avis de confidentialité à la page suivante.

T2202 (08/2019)



Unused tuition and education amounts

Students can transfer up to a maximum of \$5,000, of their current year federal tuition fees, less the amount needed to reduce their tax owing.

They can designate the transfer to:

- their spouse or common-law partner
- parent
- grandparent
- spouse or common-law partner's parent
- spouse or common-law partner's grandparent

Note: Carried forward amounts cannot be transferred.

Scholarships, fellowships, bursaries, and study grants (awards)

Payer's name – Nom du payeur

University of Canada

Canada Revenue Agency

Agence du revenu du Canada

T4A

Statement of Pension, Retirement, Annuity, and Other Income

État du revenu de pension, de retraite, de rente ou d'autres sources

061

Payer's account number / Numéro de compte du payeur

012

Social insurance number / Numéro d'assurance sociale

000 000 000

013

Recipient's account number / Numéro de compte du bénéficiaire

016

Pension or superannuation – line 11500 / Prestations de retraite ou autres pensions – ligne 11500

022

Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700

018

Lump-sum payments – line 13000 / Paiements forfaitaires – ligne 13000

020

Self-employed commissions / Commissions d'un travail indépendant

024

Annuities / Rentes

048

Fees for services / Honoraires ou autres sommes pour services rendus

Recipient's name and address – Nom et adresse du bénéficiaire

Last name (print) – Nom de famille (en lettres moulées)

First name – Prénom

Initials – Initiales

LEMONT

JUSTIN

123 Main Street

City Province X0X 0X0

Other information (see page 2) / Autres renseignements (voir à la page 2)

| Box – Case | Amount – Montant | Box – Case | Amount – Montant |
|------------|------------------|------------|------------------|
| 105 | 10,000.00 | | |
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| | | | |
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| | | | |

T4A (19) Protected B when completed / Protégé B une fois rempli

Benefits and credits

Some of the benefits and credits for which you may be eligible include:

- Canada child benefit
- Disability Tax Credit
- Child Disability Benefit
- Goods and services tax/harmonized sales tax credit
- Climate action incentive payment
- Related benefit and credit payments from provincial or territorial programs

canada.ca/child-family-benefits.



Canada child benefit

A tax-free monthly payment made to eligible families to help with the cost of raising children under 18 years of age.

Children under 6

Up to

\$6,833

per child, per year

Children 6+

Up to

\$5,765

per child, per year

To find out more, visit:

canada.ca/canada-child-benefit



Disability tax credit and related benefits

The disability tax credit is a non-refundable credit that helps persons with disabilities or their supporting family members reduce the amount of income tax they may have to pay.

canada.ca/disability-tax-credit

More information:

canada.ca/individuals-video-gallery

Child disability benefit (CDB)

The child disability benefit (CDB) is a tax-free payment made to families who care for a child under age 18 who is eligible for the disability tax credit.





GST/HST credit

Helps those with low and modest incomes offset the tax they pay on goods and services

Individual

Up to
\$456
per year

Adult with 1
child

Up to
\$755
per year

Couple with
2 children

Up to
\$912
per year

To find out more, visit:
canada.ca/gst-hst-credit



Climate action incentive payment (CAIP)

- Tax-free amount paid to help individuals and families living in Ontario
- The amount you receive depends on your family situation
- plus a 10 % supplement for residents of small and rural
- The CAIP is paid four times a year, around the 15th of July, October, January, and April.



Canada workers benefit

Provides a financial boost to individuals and families who are in the workforce and earning a low income

Individual

Up to
\$1,395
per year

Family

Up to
\$2,403
per year

To find out more, visit:
canada.ca/canada-workers-benefit

Ontario's Non-Refundable Tax Credits

- Ontario tax reduction
- Low-income individuals and families tax credit

ontario.ca/finance

Ontario's Refundable Tax Credits and Benefits

- Ontario staycation tax credit
- Ontario child care tax credit
- Ontario Trillium Benefit

ontario.ca/finance



Use the Benefits Finder and the online calculator

To see all the benefits you may be eligible to receive, go to:

canada.ca/benefits-finder

For an estimate of your child and family benefits, use the CRA calculator at: **canada.ca/child-family-benefits-calculator**

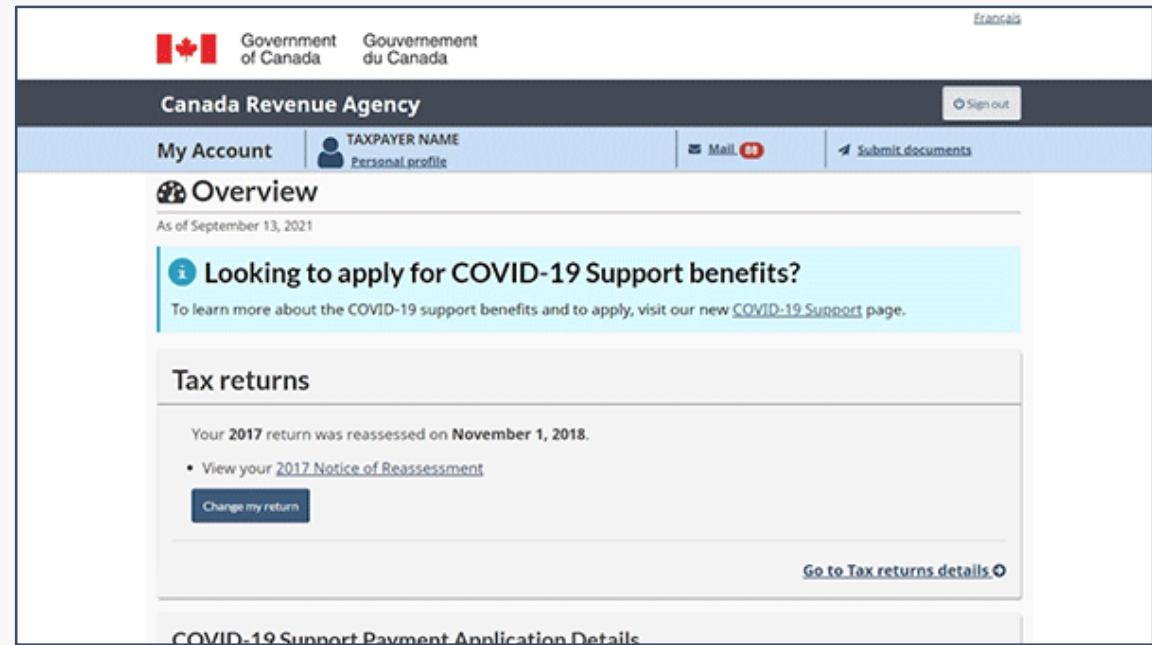
Avoid payment interruptions

- Do your taxes **every year, even if you have no income to report**. If you have a spouse or common-law partner, they also have to do their taxes every year.
- Keep your personal information up to date with the CRA.



My Account for individuals

Manage your tax and benefit affairs quickly, conveniently, and securely...all online at canada.ca/my-cra-account.



Digital services



Auto-fill my return

Automatically fills in parts of the current and previous year's returns



Direct deposit

Faster, more convenient and reliable option to receive refund and credit/benefit payments



Email notifications

Get notified when there's new mail to view in the account

Underground economy



canada.ca/taxes-underground-economy

Payment Methods

If you owe the CRA money, you can pay:

Online

- through your financial institution's online services
- using the CRA's My Payment service at canada.ca/cra-my-payment
- by setting up pre-authorized debit through My Account at canada.ca/my-cra-account

By a third-party service provider

- examples: Blue Canvas, Canada Post, etc.
- By credit card, PayPal or *Interac* e-Transfer

Payment Methods continued

In person

- at a financial institution with a voucher
- at a Canada Post outlet using a QR code

By wire transfer (for non-residents)

By cheque

- pay by personal cheque payable to the “Receiver General for Canada”

If you cannot pay in full now

- Don't ignore the situation
- Unpaid amounts continue to accumulate interest
- Take action by contacting the CRA
- You may qualify for a payment arrangement or be eligible for taxpayer relief

For individual tax debt, call

1-888-863-8657

For benefits overpayment, call

1-888-863-8662



Payment arrangements

- Before you make a payment arrangement, you may need to show that you have tried to pay your debt in full by borrowing money or reducing your expenses.
- Three ways you can set up a payment arrangement:
 - speak with an agent
 - pre-authorized debit
 - TeleArrangement

Taxpayer relief

The taxpayer relief provisions give the Minister of National Revenue discretion to:

- cancel or waive penalties or interest
- accept certain late, amended, or revoked elections (income tax only)
- refund or reduce the amount payable beyond the normal three-year-period (individuals and graduated rate estates)

Want to learn more about taxes?

Check out our free online learning tool!

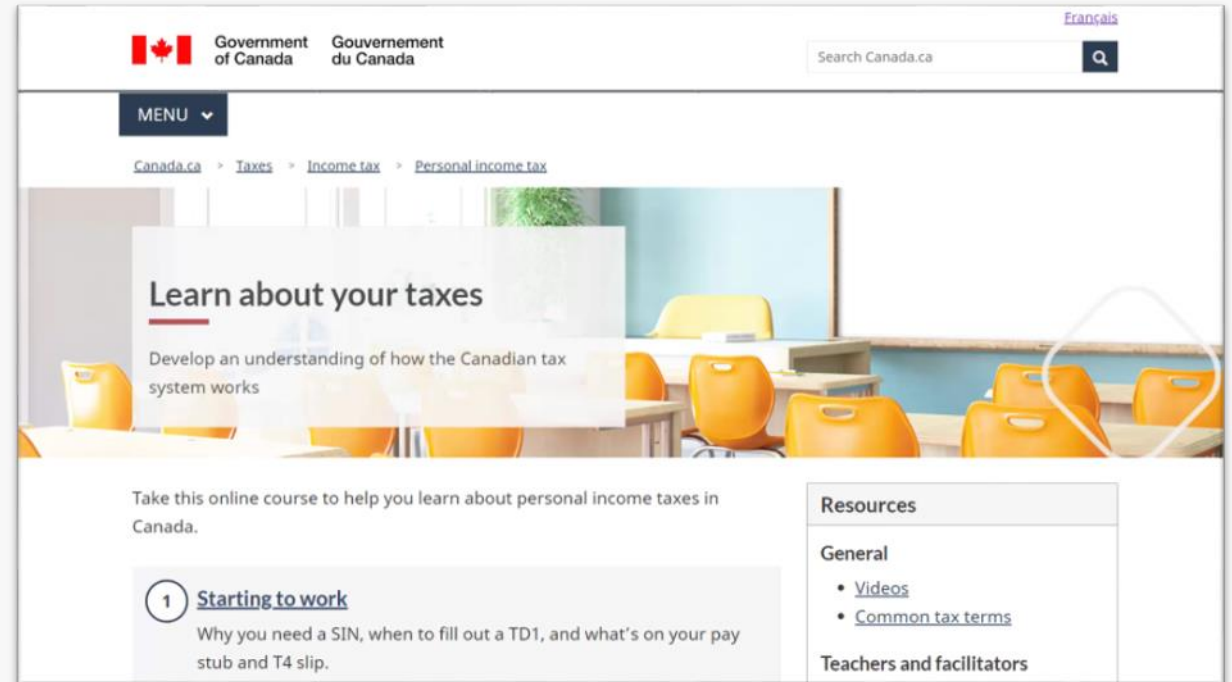
Starting your first job, doing your taxes, and beyond!

For students

- video, common tax terms, and links to more info

For teachers and facilitators

- lesson plans



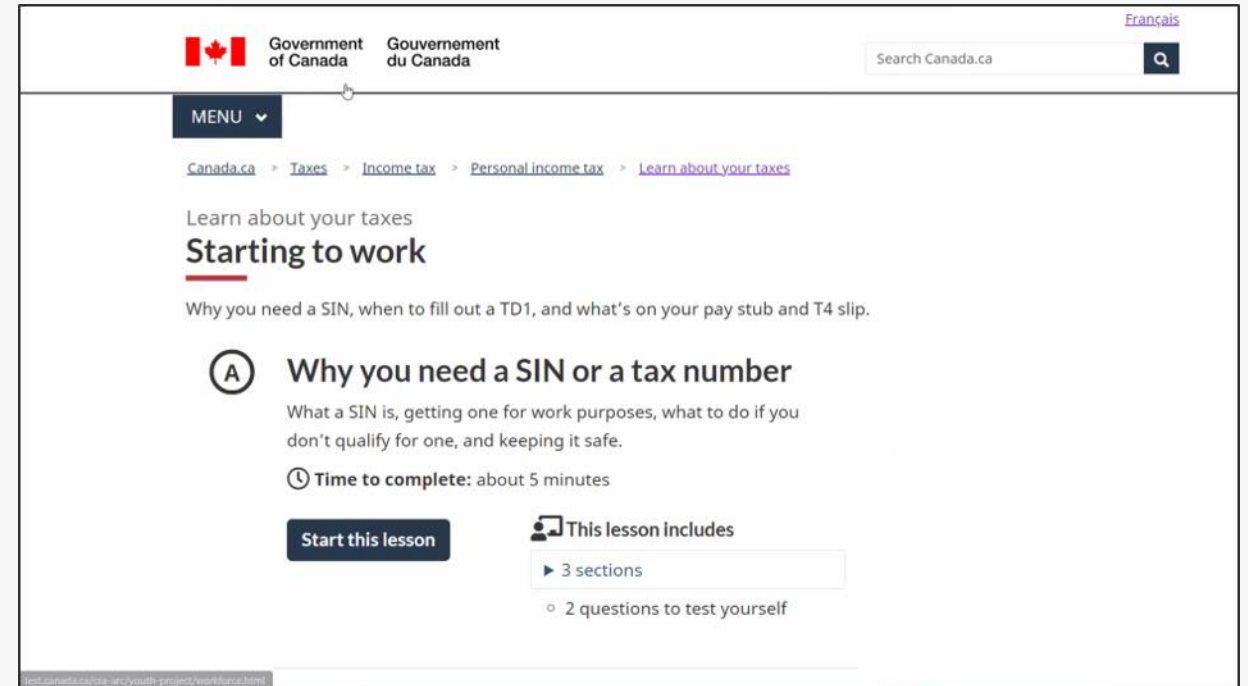
canada.ca/learn-about-taxes

Learn about your taxes

Module 1: Starting to work

- 4 lessons: why you need a SIN, when to fill out a TD1, and what's on your pay stub and T4 slip.
- definitions, examples, and quizzes

More to come!





Questions?



Thank you!

www.canada.ca/taxes

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YouTube: CanRevAgency



LinkedIn: cra-arc



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