Canada Revenue Agency | Agence du revenu du Canada

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Application by a Non-Resident of Canada for a Reduction in the Amount of Non-Resident Tax Required to be Withheld for Tax Year _____

Section 1 – Information and terms of agreement

- Use this form if you are a non-resident receiving qualifying Canadian income and would like to apply for a reduced tax rate on this income. You are only required to file one Form NR5 every five years and your reduction will be valid for the five year period.
- 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.
- 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, Azerbaïjan, 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**.
- Send this application to the Non-Resident Withholding Section, Canada Revenue Agency, PO Box 20000, STN A, Sudbury ON P3A 5C1. You can also send it online through the Submit Documents service in My Account, or by fax at **1-866-765-8460** (in Canada and the U.S.) or **1-705-677-7712** (from anywhere else). If you have questions about this form, please call **1-855-284-5946** (in Canada and the U.S.) or **613-940-8499** (from anywhere else).

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
2. Old Age Security (OAS) pension
3. Superannuation or pension benefits including Registered Pension Plan (RPP) benefits*
4. Retiring allowance*
5. Death benefits
6. Benefits under the Employment Insurance Act
7. Registered Retirement savings plan (RRSP) payments*
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** / Zip or postal code		Date of departure from Canada Y M D
Telephone number	Spouse's name	Spouse's SIN or ITN

***If you do not have a SIN or ITN, please complete Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents.**

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

a) Social security benefits (**in CAN$**) — **Account number** — **Estimated gross annual amount (CAN$)**

- ☐ CPP benefits (do not include death benefits).... _____ $ _____
- ☐ QPP benefits (do not include death benefits).... _____ $ _____
- ☐ CPP/QPP death benefits ..... _____ $ _____
- ☐ 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)** $ _____

- ☐ Pension payment (☐ periodic or ☐ lump-sum payment)
- ☐ RRSP payment $ _____
- ☐ RRIF payment (please give minimum amount) $ _____
- ☐ Other (please specify type) _____

Payer's name	Policy plan number		
Payer's mailing address (street number and name)	City	Province	Postal code

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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)

d) Estimated income from all 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.

e) 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 a 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 be:

   a) A full-time student ..... Yes ☐ No ☐

   b) A part-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 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 .....

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.

Personal information is collected under the Income Tax Act and is used to verify compliance with obligations related to withholding, remitting and reporting of Part XIII tax. It may also be used for any other purpose related to the administration or enforcement of the Act such as compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, and, or penalties. Personal information is protected under the Privacy Act and individuals have a right to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information. Within the limitations set out in the Privacy Act, individuals have a right of access to, or correction of their personal information. Personal information is described in CRA PPU 094.