Canada Revenue Agency | Agence du revenu du Canada

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Determination of Residency Status (Entering Canada)

Complete this form if you entered or stayed briefly in Canada and need help determining your residency status for income tax purposes. For more information about determining your residency status, go to **canada.ca/taxes-international**.

Complete this form for each date you enter Canada. A list of dates and a letter of explanation are acceptable if enough information is given to determine your status.

Give all the facts about your residency status while living inside and outside Canada. If your form is missing information or clarification is needed, a CRA agent will send you a letter.

If you need help

If you need help completing this form, see Income Tax Folio S5-F1-C1: Determining an Individual's Residence Status, or call the CRA at **1-800-959-8281** from Canada and the United States or **613-940-8495** from anywhere else (collect calls accepted).

For forms and publications or information on taxes, programs and credits, visit **canada.ca/taxes**.

Ways to send your form

Online: You or your representative can scan this form and supporting documents, and submit them online, using My Account or Represent a Client at **canada.ca/taxes**, by selecting:

- the "Submit documents" service and following the instructions
- the topic "Contact Centre and International Correspondance" and uploading your documents

By mail: Send your completed form to the Sudbury Tax Centre, PO Box 20000, Station A, Sudbury ON P3A 5C1.

By fax: Fax your completed form to **705-671-0794**.

Identification

Last name	First name and initial	Date of birth (Year Month Day)	Citizenship
Social insurance number (SIN) (if any)	Individual tax number (ITN) (if any)	Temporary tax number (TTN) (if any)	
Province or territory you will reside in		Date of entry (Year Month Day)	

Marital status: ☐ Married ☐ Living common-law ☐ Widowed ☐ Divorced ☐ Separated ☐ Single

Address Information

Canadian Address (apartment – number, street)		Telephone number
City	Province or territory	Postal code

Do you want the CRA to update your mailing address to match your Canadian address for all future correspondence? ☐ Yes ☐ No

Mailing address **only** if different from above (apartment – number, street)			PO Box
City	Province/Territory/State	Postal/ZIP code	Country

Length of your stay in Canada

How long do you expect to live in Canada?	Number of years	Number of months	Number of days

When will you be leaving Canada? (if applicable) (Year Month Day) _____

☐ I entered Canada permanently and do not plan to leave Canada.

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Usual residency

Tick the box below that best describes where you usually live:

- ☐ I usually live in another country and will be living temporarily in Canada but I will leave Canada in the year.
  Number of days I will be living in Canada: _____
  Note: The CRA will calculate the number of days in Canada if you give the dates that you will be in Canada.
- ☐ I usually live in another country but I enter and leave Canada on the same day to work, shop, or study.
- ☐ I usually live in another country but I have entered Canada and have no plans to leave Canada.
- ☐ I usually live in Canada but I leave Canada during the day to work, shop, or study in another country and return to Canada the same day.
- ☐ I have permanent resident (landed immigrant) status.
- ☐ I applied for permanent resident (landed immigrant) status.
  Date of application (Year Month Day): _____
- ☐ I was given permission by Citizenship and Immigration Canada to stay in Canada for an extended period of time.
  Note: The CRA may ask you to send a copy of the Citizenship and Immigration Canada document that allows you to stay in Canada.
- ☐ I have a visa that allows me to be in Canada temporarily.
  Visa type: _____ Visa expiry date: _____
  Do you plan to renew your visa? ☐ Yes ☐ No
- ☐ None of the above – Explain: _____

Living outside Canada

Why were you living outside Canada? (tick all that apply)

- ☐ I was a member of the Canadian Forces.
- ☐ I was a member of the overseas Canadian Forces school staff who filed income tax returns as a resident of Canada.
- ☐ I was a locally engaged employee of a Canadian embassy or mission abroad (I lived outside Canada after severing ties and was then hired locally).
- ☐ I was 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 resident) right before your appointment or employment by Canada, the province or territory, or the Crown corporation? ☐ Yes ☐ No
- ☐ I was an employee or officer of a federal, provincial or territorial Canadian Crown corporation 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 – Explain: _____

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

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

  Were you performing services as an employee, co-operant, advisor, contractor or subcontractor under a prescribed international development assistance program of the Government of Canada that is financed with Canadian funds? ☐ Yes ☐ No

  If **yes**, specify: _____

  Were you a resident (including factual or deemed resident) any time during the 3 months before the day you started your service abroad? ☐ Yes ☐ No

Living outside Canada (continued)

Why were you living outside Canada? (tick all that apply)

☐ I was the **spouse or common-law partner** of an individual described in this section.

Enter your spouse's or common-law partner's information:

Name		Address
Social insurance number (SIN) (if any)	Individual tax number (ITN) (if any)	Temporary tax number (TTN) (if any)

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

☐ I was the **child or dependant** of an individual described in this section.

Enter your parent's or guardian's information:

Name		Address
Social insurance number (SIN) (if any)	Individual tax number (ITN) (if any)	Temporary tax number (TTN) (if any)

☐ 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

Specify: _____

Note: If you do not know what your residency status was while living outside Canada, contact the CRA. See "If you need help" on page 1.

Statement of residency

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

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

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

Note: The CRA may ask you for confirmation from the government of the country that you are considered resident and are subject to tax as a resident for the year in question. The CRA may also ask you to give proof that your income is subject to tax in that country (for example, a copy of the foreign tax return, notice of assessment, statement from the foreign authorities with the equivalent information as the tax return, Form 6166, Certification of U.S Tax Residency).

Ties in Canada

Which of the following ties will you have in Canada? (tick all that apply)

☐ I have a dwelling in Canada.

My dwelling in Canada is:

☐ a house ☐ room and board ☐ a university or college residence

☐ a suite ☐ an apartment ☐ a hotel

☐ another type of dwelling – Specify: _____

☐ My spouse or common-law partner or I own this dwelling.

☐ My spouse or common-law partner or I rent the dwelling.

Terms of lease: _____

☐ My employer will provide a dwelling for me.

Ties in Canada (continued)

Which of the following ties will you have in Canada? (tick all that apply)

- ☐ My spouse or common-law partner will live with me in Canada.
- ☐ My dependent children will live with me or my spouse or common-law partner in Canada.
- ☐ I will support other persons who will live with me in Canada.
  Name(s) and relationship(s): _____
- ☐ I will own furniture or appliances in Canada.
- ☐ I will have most of my clothing and personal property in Canada.
- ☐ I will have a vehicle registered in a province or territory of Canada.
- ☐ I will have a driver's licence from a province or territory of Canada.
- ☐ I will have a valid Canadian passport.
- ☐ I will have bank accounts in Canada.
- ☐ I will have investments in Canada (for example, brokerage accounts, pension and retirement plans, property, shares in companies).
  Details: _____
- ☐ I will use Canadian credit or debit cards.
- ☐ Other than my home, I will own real property in Canada (for example, real estate such as land, buildings and their structural components).
- ☐ I will apply for hospitalization and medical coverage from a province or territory of Canada. (To find out if you are eligible for coverage, contact the provincial or territorial health authorities where you live.)
- ☐ I will have professional association memberships that are only available to Canadian residents.
  List the associations: _____
- ☐ I will join social or recreational organizations in Canada.
  List the organizations: _____
- ☐ I will be involved with and have responsibilities in partnerships, corporate or business relationships, and endorsement contracts in Canada.
  Specify: _____
- ☐ I will have other ties with Canada.
  Describe the ties: _____
- ☐ None of the situations in this section apply to me.
  Specify: _____

Why you are in Canada

Tick the box below that best describes your reason for being in Canada:

- ☐ I am in Canada for employment.
  Will you be in Canada for a significant period? ☐ Yes ☐ No
  Will your employer second you to a job in Canada? ☐ Yes ☐ No
- ☐ I am in Canada for a sport.
  Will you be in Canada for a significant period? ☐ Yes ☐ No
  From (Year Month Day): _____ To (Year Month Day): _____
  Will you play for a Canadian sports organization? ☐ Yes ☐ No
- ☐ I am in Canada for education.
  Will you be a full-time student? ☐ Yes ☐ No
- ☐ Other – Give details: _____

Will your routine of life be similar to what it was in your previous country? ☐ Yes ☐ No

Ties in another country

Answer the following questions to help the CRA 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, enter their information below:

Name	Citizenship	Address

d) If you have children or dependants who will **not** live in Canada, enter their information below:

Dependant 1 – Name, age, citizenship, address, school (name, address and grade), and reason for not living in Canada
Dependant 2 – Name, age, citizenship, address, school (name, address and grade), and reason for not living in Canada
Dependant 3 – Name, age, citizenship, address, school (name, address and grade), and reason for not living in Canada

e) If you support individuals, other than through a charitable organization, enter their information below:

Individual 1 – Name, address, relationship, details of financial support
Individual 2 – Name, address, relationship, details of financial support

f) If you kept a dwelling in another country, enter the address, type, size, and whether you rent or own:

Do you keep the dwelling available for yourself or family for return visits to that country? ☐ Yes ☐ No

Do you rent the dwelling to a relative? ☐ Yes ☐ No

g) Describe the personal possessions that you have in the other country (for example, clothing, furniture, personal items or pets):

h) If you have a driver's licence that was issued in a country other than Canada, list the country, the expiration date, and whether you will renew the licence when it expires:

i) If you have a foreign passport, list the country and whether you will renew the passport when it expires:

j) List the name and length of your medical and hospital insurance coverage while living in Canada:

k) List the professional, social or recreational organizations you will be a member of in countries other than Canada:

l) Describe the investments (chequing and savings accounts, pension and retirement plans, property and shares in companies and any other investments) that you will have in countries other than Canada and why these investments are kept outside Canada:

m) Give details of other consumer relationships that you have in other countries, such as lines of credit and credit cards:

n) List the phone number for your telephone service in other countries and whether it is a personal or business service:

o) List any address you use for personal stationery and business cards in other countries:

Ties in another country (continued)

Answer the following questions to help the CRA give you an opinion on your residency status.

p) List the address for any post office boxes and safety deposit boxes that you use in other countries:

Post office box address
Safety deposit address

q) Give details of your involvement with and responsibilities in any partnerships, corporate or business relationships, and endorsement contracts you have in other countries:

r) List the countries, other than Canada, that you visited in 2024 (include the length of time spent in each country, the reason for visiting and the dates of entry and departure):

Certification

The CRA uses the information that you enter on this form to give an opinion on your residency status. If your situation changes, contact the CRA.

I certify that the information given on this form is to the best of my knowledge, correct and complete.

Name	Signature	Date (Year Month Day)

More information

Is there more information that the CRA has **not** asked for that you feel may help determine your residency status?
If **yes**, give details:

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, Indigenous or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Information about Programs and Information Holdings at **canada.ca/cra-information-about-programs**.