Canada Revenue Agency | Agence du revenu du Canada

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

Before you start:

- Do not submit this form if you have, or are eligible to obtain, a social insurance number (SIN). For more information about obtaining a SIN, call Service Canada toll-free at **1-866-274-6627**. Select option "1" for SIN information. If you are calling from outside Canada, call **1-506-548-7961** (long distance charges will apply). You may also visit their website at **servicecanada.gc.ca**.
- Do not submit this form if you have previously obtained a SIN, an ITN, or a temporary tax number (TTN). Continue to use the tax number you have already been issued.

Indicate the reason you are applying for an ITN:

- ☐ Filing a Canadian income tax return
- ☐ Filing a Canadian income tax return for Electing Under section 216 (submit the return with this application)
- ☐ Filing an application to waive or reduce Canadian withholding tax on payments that you receive
- ☐ Disposing of taxable Canadian property
- ☐ International Student without a work permit (submit a copy of your study permit with this application)
- ☐ Underused Housing Tax (UHT)
- ☐ Filing a Special Election or Return (SER)

Supporting certified document(s): (one of which must contain a photo)

- ☐ Valid passport
- ☐ Driver's licence
- ☐ Other (please identify): _____

Other documents (if applicable):

- ☐ Death certificate and will
- ☐ Status document (please identify): _____

Identification (please print)

1. Name

Last name	First name	Middle name(s)

2. Home address

Apartment number, street address, street name

City	Province or State	Country	Postal or ZIP code

3. Mailing address (if different from above or if applicant is using a representative in Canada)

Care of (c/o) – Enter the name of the individual representing the applicant in Canada (if any)	Apartment number, street address, street name		
City	Province or State	Country	Postal or ZIP code

4. Other information

Date of birth (YYYY-MM-DD)	Country of birth	Telephone number

Certification of Applicant

I, _____ ,
(Please print applicant name)

certify that the information given on this form is, to the best of my knowledge, correct and complete. I understand that making a false or misleading statement is subject to criminal proceedings.

_____ _____
Signature of applicant (electronic signature is not accepted) Date

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Individual tax number application checklist for applicants

IMPORTANT: Review the following requirements. Failure to provide the necessary information will result in your application being returned. You will receive a reply within six to eight weeks from the date your request is received.

Did you include:	
The **completed** T1261 Individual Tax Number application form, **signed** and **dated** by the applicant? (Electronic signatures will not be accepted.)	☐
• Did you indicate the reason you are applying for an ITN?	☐
• Did you complete Sections one (1) to four (4) on the application?	☐
• If you have provided a Canadian mailing address under Section 3, section 2 must be completed with the foreign home address.	☐
The supporting certified document(s) which includes your name, date of birth and photograph? (Do not send original documents.)	☐
• Is the certification the original ink?	☐
• Does the certification include the certifier's name, signature, title, address and contact number?	☐
• Is the certifier one of the following: a public notary, a lawyer, a medical doctor, or a chartered professional accountant with membership number.	☐
• Is the supporting document and certification translated into English or French?	☐
The mailing/courier address of the Individual Tax Number Unit indicated properly? **Attn: ITN Unit** Services and Benefits Division Sudbury Tax Centre 1050 Notre Dame Ave Sudbury ON P3A 5C1 Canada	☐
If you are applying on behalf of a deceased non-resident, did you include:	
The completed T1261 Individual Tax Number application form, signed and dated by the executor(s)? (Electronic signatures will not be accepted.)	☐
A copy of the **death certificate**? Is the death certificate translated into English or French?	☐
A copy of the **will** or court issued **appointing document** naming an executor(s)? Is the will or appointing document translated into English or French?	☐
A certified copy of the executor(s) photo id? Is the photo id translated into English or French?	☐

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General Instructions

Is this form for you?

Use this form to apply for an individual tax number (ITN) from the Canada Revenue Agency (CRA). An ITN is a nine-digit number issued to non-resident individuals who need an identification number but who are not eligible to obtain a social insurance number (SIN).

Who can apply

You can apply if you do not have, and are not eligible to obtain, a SIN but you need to provide an individual tax number to the CRA. For example, this could occur if you are:

- a non-resident who has to file or intends to file a Canadian income tax return
- a non-resident who has to file or intends to file a Canadian income tax return for Electing under section 216 a non-resident filing an application to waive or reduce Canadian withholding tax
- a non-resident disposing of taxable Canadian property
- an international student (without a work permit) who either has to file or intends to file a Canadian income tax return. International students with a work permit should contact Service Canada directly to obtain a SIN
- a non-resident individual, a partner of a partnership or a trustee of a trust who is required to file an Underused Housing Tax (UHT) return
- a non-resident individual who is filing a Special Election or Return (SER)

Note: Do not complete Form T1261 if you already have an ITN, a SIN, or a TTN.

When to apply

Complete this form as soon as you meet the requirements described in "**Who can apply**" on this page. Apply early to make sure you receive an ITN before you need to use it. Allow six to eight weeks for us to notify you in writing of your ITN. If you have not received your ITN at the end of the eight-week period, you may call us to find out the status of your application (see "**Telephone help**" on this page).

How to apply

When completing Form T1261make sure you:

Check a box to **indicate the reason you are applying for an ITN.**

Identify the supporting certified documents that you have provided.

Complete sections one (1) to four (4) on the application

1. **Name** – Enter your legal name as it appears on your documentation.
2. **Home address** – Enter your address in the country where you permanently or normally reside. Include the postal code or zip code.
3. **Mailing address** – Enter your mailing address if it is different from your home address above. We will use this address to send written notification of your ITN. Enter the name of the individual representing you in Canada (if any).
4. **Other information** – Enter your date of birth in "year/month/day" format, and your country of birth as well as a contact number where we can reach you.

- **Provide the date and your signature** in the certification section
- **Attach certified, or notarized copies of your supporting documents.**
- The signature of the certifier must be in original ink. Any seal or ink stamp must be original.
- **Complete the checklist** to ensure all required information is provided and submitted.

Please note that faxes and emails with scanned documents are not acceptable. Mail application and supporting documentation to:

Mailing address:
Attn: ITN unit
Services and Benefits Section
Benefits Division
Sudbury Tax Centre
1050 Notre Dame Ave
Sudbury ON P3A 5C1
Canada

Specific instructions

Do not send in any original documents such as driver's license, passport or government issued identity card.

The document(s) you provide must be current and must verify your identity. The documents must include your name, date of birth, and photograph. You may have to provide a combination of documents for this purpose. Examples of acceptable documents include: a passport, driver's licence, and government issued identity card. All supporting documents that are in a language other than English or French must be accompanied by an official translation of the original document.

At a later date, we may request other supporting documentation.

Documents that are photocopied MUST be certified by a public notary, lawyer, medical doctor or chartered professional accountant (include membership number). You cannot certify your own documents. We will not accept any photocopies that have not been certified. A certified copy is a photocopy of a document, which is then duly signed with a notation that this is a true copy of the original and the identity of the person has been verified. The person certifying must indicate their name, official title, address and contact number.

We will not return copies of documents.

Deceased Applicants

The T1261 must be signed by the Executor(s) named on a will or a court appointing document. A certified copy of executor(s) photo id must be attached, following the certification instructions found under the "Specific instructions" section of this application. A copy of the Death Certificate and the will or appointing document must be sent along with the T1261. Any documents that are in a language other than English or French must be accompanied by a translation of the original document.

Sole proprietors

If you are a sole proprietor, you may also have to apply for a Business number. For more information, visit our website at **canada.ca/taxes**.

Telephone help

If, after reading these instructions, you are not sure how to complete your application or you still have questions, call the Sudbury Tax Centre for help at:

- **1-866-223-4403 Toll-free** for calls from Canada and the United States; or
- **705-669-5130** for calls from outside Canada and the United States. We accept collect calls.

Privacy Act Notice

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, aboriginal, 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, and 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 Info Source at **canada.ca/cra-info-source**.