



DETERMINATION OF RESIDENCY STATUS (LEAVING CANADA)

- Complete all areas of this form if you plan to leave or have left Canada... Mail only one completed copy of this form... If you need help completing this form... You can find most of our forms and publications...

Attach any necessary additional information to this form.

Identification For EXPAT file review ONLY - We advise DO NOT file to CRA

Form with fields for Last name, Usual first name and initial, Social insurance number (SIN), Tax year, Address while outside Canada, Telephone number, Mailing address ONLY, Citizenship, In what province did you reside?, In what country will you live?, Date of departure, Marital status, Date of birth.

Outside Canada

Form with field: How long do you expect to live outside Canada? Number of days: Number of months: Number of years: Leaving or left Canada permanently and no plan to return to Canada.

General Information

Form with text: Indicate which one of the following situations apply to you by ticking (✓) the appropriate box: You usually live in another country... You usually live in another country... You usually live in Canada... You are vacationing outside Canada... None of the above — explain:

Leaving Canada

Form with text: Indicate why you are leaving Canada by ticking (✓) the appropriate box: Employment, Retirement, Studying or doing research, Self-employment, Professional or improvement leave, Spouse (or common-law partner) of an individual leaving Canada, Dependant of an individual leaving Canada, None of the above — specify:

Relationship

Form with text: If you are a spouse (or common-law partner), child, or other dependant of an individual who has left Canada... Factual resident of Canada, Deemed resident of Canada, Non-resident of Canada, Residency status not determined... Give the name, SIN, and address of this individual: If you do not know the residency status of your spouse... If you are the spouse (or common-law partner) of a person leaving Canada: Are you, or were you, a resident of Canada in the current year, before leaving Canada? Were you a resident of Canada in a previous year? Will you live with your spouse (or common-law partner) at any time in the year? Will you be exempt from tax in the foreign country because of your relationship to your spouse (or common-law partner)?

Are you the spouse (or common-law partner) of an individual employed by the Canadian Forces who has been posted abroad? Yes No

If yes, what is the length of the posting? _____ and,

Will you be returning to Canada at the end of the posting? Yes No

If you are a child or dependant of a person leaving Canada, tick (✓) the appropriate box:

you are under 18 years old at any time during the year.

you are 18 or older and you are dependent because of a mental or physical disability.

Enter your net world income for the current year: _____

Employment

If you will be employed while you live abroad, tick (✓) the boxes that apply to you:

You are a member of the Canadian Forces.

You are a member of the overseas Canadian Forces school staff.

Will you choose to file a Canadian income tax return each year to report your world income? Yes No

Were you living in the province of Quebec immediately prior to your departure? Yes No

You are a locally engaged employee (you lived outside of Canada after severing ties and were then hired locally) of a Canadian embassy or mission abroad.

You are 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.

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 are 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; or

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 are 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.

Specify: _____

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

You are a missionary.

Will you file a Canadian income tax return for each year you are living outside Canada to report your world income? Yes No

Are you a Canadian citizen or landed immigrant? Yes No

Will you be employed by a Canadian religious organization while you are outside Canada? Yes No

How many years will you be outside Canada _____

You are an employee of an employer or an organization other than those described above. **Employer's PO Mail Box Address Overseas**

Give your employer's name and address: _____

Is this a Canadian employer? Yes No

Do you expect to return to reside in Canada because of a contract with your employer, or because you have a specific date to report back to work in Canada? Yes No

If you have a contract with your employer, attach a copy of the contract.

If you do not have a contract with your employer or a return date to Canada specified by your employer, will your job in Canada be kept available for you on your return to Canada? Yes No

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 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

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 that your income is subject to tax in that country. (e.g. 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

Which of the following ties will you have in Canada while living in another country? Tick (✓) the boxes that apply to you.

Your spouse or common-law partner will stay in Canada. Give the name, SIN, citizenship, and current address of your spouse or common-law partner. If you are legally separated, this item does not apply to you. List any reason for your spouse or common-law partner to stay in Canada:

You will leave children or dependants in Canada. Give their names, ages, citizenship, and current address, as well as the name and address of the school they attend and the grade in which they are enrolled. List any reasons why they are staying in Canada:

Ties to Canada: List what you actually have. We will advise what to keep or not.

Which of the following ties will you have in Canada while living in another country? Tick (✓) the boxes that apply to you. (continued)

- You will continue to support a person in Canada who lives in a dwelling (e.g., a house, apartment, trailer, room, suite) that you occupied before your departure.
- You did not own but you rented a dwelling in Canada. You will sublet it for the period of your absence from Canada, and you intend to renew the lease when it expires.
- You will continue to own a dwelling in Canada that is suitable for year-round occupancy and:
 - a) keep the dwelling vacant;
 - b) rent the dwelling to a related person;
 - c) rent the dwelling on non-arm's length terms, (for example, under fair market value)
 - d) rent the dwelling without a written lease; or
 - e) rent the dwelling at arms length, at fair market value, and with a written lease. Explain: _____
- You will keep the majority (or a significant part) of such things as your furniture, furnishings, appliances, and utensils) in Canada.
- You will have personal possessions in Canada such as your clothing or personal items or pets.
- You will keep vehicles in Canada that are registered in a province or territory of Canada.
- You will keep your driver's licence from a province or territory of Canada.
- You will have a valid Canadian passport.
- You will have a guaranteed job available on your return to Canada.
- You will be employed by a Canadian employer while outside Canada.
- You will stay eligible for medical coverage from a province or territory of Canada for more than three months after you leave Canada. To find out whether or not you will be eligible for provincial or territorial medical coverage while living outside Canada, contact the provincial or territorial health authorities where you live.
- You will keep memberships in Canadian social, recreational, or religious organizations. List these memberships: _____
- You will keep professional or union memberships in Canada that depend on Canadian residency. List these memberships: _____
- You will keep bank accounts in Canada. Explain why you keep these accounts: _____
- You will keep and use credit cards or debit cards issued by Canadian financial institutions.
- You will have investments (RRSPs, securities accounts, etc.) in Canada. Describe these investments: _____
- You will keep a seasonal residence in Canada (e.g., a cottage or chalet).
- You will have a telephone listing or service in Canada. Even if it is not listed, give the address for any telephone service and indicate if it is a personal or business service: _____
- You will use personal stationery or business cards with a Canadian address. Give the address you will use: _____
- You will keep a mailing address, a post office box, or a safety deposit box in Canada. Give the address for these items: _____
- You will have newspaper or magazine subscriptions sent to a Canadian address.
- You will have subscriptions for life or general insurance, including health insurance, through a Canadian insurance company.
- You will be involved with and have responsibilities in partnerships, corporate or business relationships, or endorsement contracts in Canada.
Specify: _____
- You will keep landed immigrant status (if you are a landed immigrant) or a temporary work permit in Canada. Give the date of application for landed immigrant status or list the type of visa you have and the expiry date. _____
- You will have other ties with Canada. Describe them: _____
- None of the items in this section apply to you.

Intention

Do you intend to return to Canada to live? Yes No
Please state your long-term career goals:

Note – If it is determined that you are a non-resident of Canada you are expected to pay or post acceptable security for departure tax and advise Canadian financial institutions making payments to you that you may be subject to non-resident withholding taxes on certain income, i.e. dividends. For more information see form T1161 and guide T4061.

Visiting Canada

You will make return visits to Canada. Yes No
If yes, select which of the following best describes your visits to Canada.

- Lengthy
- Regular
- Frequent
- None of the above

Please provide details _____

a) If your spouse (or common-law partner) will not stay in Canada, give: Social Insurance Number _____
 Spouse's (or common-law partner's) name _____ Citizenship _____
 Spouse's (or common-law partner's) current address _____
 Spouse's (or common-law partner's) date of departure (day/month/year) _____
 Number of months your spouse (or common-law partner) expects to live outside of Canada _____

b) If you have children or dependants not staying in Canada, give 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:

c) If you have children and dependants who will follow you at a later date, give:
 Their date of departure (day/month/year) _____
 Number of months they expect to live outside of Canada _____

d) If you support individuals, other than through a charitable organization, give the name and current address of these people and financial details of your support:

e) Describe the dwelling in which you live in the other country. Include details such as address, type, size, and whether you rent or own the dwelling. If you rent the dwelling, give the length of time you have agreed to be a tenant:

f) Describe the personal possessions (e.g., clothing, furniture, personal items, pets) you will have in the other country:

g) 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:

h) If you have a foreign passport, give details as to which country it is for and if you will renew it when it expires:

i) If applicable, give the name of the insurer of your medical and hospitalization coverage while living outside Canada and the length of the coverage:

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

k) Describe the investments you will have in countries other than Canada. Include details of chequing and savings accounts, pension and retirement plans, property, and shares in companies you will have in these countries. Explain why these investments are kept outside Canada:

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

m) Give the address for your telephone service in other countries, even if it is not listed, and indicate if it is a personal or business service:

n) Give the address you use for any personal stationery and business cards in other countries:

o) Give the address for any post office boxes and safety deposit boxes you use in other countries:

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

q) List the countries, other than Canada, you have visited in this calendar year, the length of time spent in each country, and the reason for visiting these countries. Include the dates of entry and departure for each country visited:

Certification

We use this form as a starting point to get the facts we need in order to give an opinion on your residency status. Contact us if your situation changes since your residency status could also change.

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

 Date Signature

More information

If there is more information that we have not asked for and that you feel will help us determine your residency status, give this information here:

