



**CANADIAN PERSONAL TAX RETURN QUESTIONNAIRE
FOR A NON-RESIDENT OF CANADA
2011**

Name		Spouse Name	
Marital Status as of December 31	Single Engaged Married Separated Common-law Divorced Widowed		
Date of Birth (yyyy-mm-dd)		Date of Birth	
Social Insurance Number (SIN)		Social Insurance Number	

Address (CAN)		Address (outside Canada)	
Telephone (Business)		Telephone (Mobile or home)	
Telephone (Home)		Fax	
Email Address			

If you meet all three (3) criteria below, you are exempt from Canadian tax under an income tax treaty. You most likely do not need to complete any of the following pages. Simply complete this page and attach your Canadian income slips.

- 1) I was a US citizen or resident, or resident of another country with which Canada has a tax treaty;
- 2) I was not a resident of Canada; and
- 3) The only income I earned in Canada* was **either**:
 - a) Self-employment income, and I had no permanent establishment in Canada (for a definition of Permanent Establishment, see "Self-Employment" on page 3), **OR**
 - b) Employment income from personal services. The amount earned was less than C\$10,000, or I met **both** of the following criteria:
 - i) I was physically present in Canada for less than 183 days during any 12-month period beginning or ending during the year, **and**
 - ii) The payment to me was not borne by a "permanent establishment" of my employer in Canada. "Borne by" generally means deducted by your employer in calculating income for tax purposes. You will have to check this question with your employer.

Signature
Or Digital Signature

Date

* In most cases you can ignore interest, dividends, royalties and capital gains (except those on real estate).

If you had this	Please attach this	Check if applicable
You filed a Canadian return previously	All notices of (re)assessment for the most recent Canadian return.	
We did not complete your Canadian return last year	A copy of the return.	
Income tax instalments	A list of amounts and dates paid. CRA generally sends a statement in January.	

The following each relate to income Canadian income & expenditures only:

Employment	T4, RL-1 slips.	
	If the income slip covers work you performed in more than one province, and/or outside of Canada, indicate how many days in each province, and outside Canada	
Retirement income	NR4, T4A, T4A (OAS), T4A(P), T4PS, T4RSP, T4RIF slips.	
Disposition of capital property (e.g. real estate)	Description of the property, sale proceeds, cost of acquisition, selling costs. Please also include the dates of acquisition and sale.	
	Clearance certificate, comfort letter or application (T2062 T2062A, T2062C).	
Disposition of property that was used as a principal residence	The value as of 1981-12-31, if it was owned then.	
	Details of the purchase and sale of all other principal residences owned at the same time as this one.	
Disposition of capital property owned before 1972	The value as of 1971-12-31.	
Reserves from last year	The amount of the proceeds still unpaid at December 31.	

Partnership	T5013, financial statements and other tax information.	
	Details of expenses incurred outside of the partnership (e.g. auto, supplies, interest, office-in-home). If the partnership is a GST registrant, please indicate which expenses include GST.	
Self-employment	<p>I had a Permanent Establishment ("PE") in Canada. Indicate which province(s):_____.</p> <p>PE generally means any of the following:</p> <ul style="list-style-type: none"> -A physical location where you or your employees have rights to manage the premises (typically you would have leased or purchased the property); -A person who regularly exercised the ability to conclude contracts; and -For residents of some countries, including the US: <ul style="list-style-type: none"> (a) You were physically present in Canada for 183 days or more in a 12-month period beginning <u>or</u> ending in the year, <u>and</u> (b) During that 12-month period, the Canadian revenue exceeded 50% of the gross active business revenues. <p>Financial statements or a list of receipts and expenditures (including health insurance premiums), and form T4A-NR.</p> <p>Capital asset (land, buildings, furniture, equipment, etc.) additions and disposals in the year.</p> <p>The original cost of all capital assets and year acquired; Portion of home used for personal purposes:_____%; Undeducted home office expenses from last year.</p>	
RRSP contributions	RRSP receipts and Revenue Canada's "RRSP Contribution Limit Statement" (from most recent notice of assessment).	
Professional, union dues	Receipts.	
Canadian charitable donations	Receipts	

Spousal support/alimony	Name of recipient _____ Canadian SIN (if any) _____ - _____ - _____ Amount paid _____	
Child or attendant care	Amount paid, name, address and Canadian Social Insurance Number of each caregiver. This applies only if you are a single parent, or the lower income spouse.	
Employment expenses	Form T2200 signed by your employer, together with a list of your expenses (e.g. auto, supplies, interest, office-in-home). If your employer is a GST registrant, please indicate which expenses include GST.	
Automobile expenses	Distance driven for employment and personal use, cost of gas, oil, insurance, license, interest, maintenance, automobile club. First year: Original cost of car, undepreciated capital cost, lease cost, year bought/leased. If leased, list the manufacturer's suggested list price.	
Work in Quebec	Confirm that you are not a Canadian citizen, or were covered by a drug plan while working in Canada. Otherwise, indicate the months you were not covered.	

The following are relevant only if your Canadian source net income is close to or above 90% of your worldwide net income. In this case, you can claim amounts paid outside Canada.

World income	Income earned outside of Canada (please provide detail, such as US form 1040 pages 1 and 2 and Schedule A).	
Infirm dependants	Name, Canadian Social Insurance Number, relationship, birth date, and income and infirmity of each dependant for the year.	
Children's fitness	Amount paid, name of payee, name of child, detail of the expenses.	
Medical expenses	Receipts for medical expenses for you, your spouse and dependants. If you paid <u>private</u> health care insurance premiums, these can be credited.	

Tuition fees and full-time educational attendance

TL11A, T2202 or T2202A slips. If the claim is in respect of a dependant, s/he must complete the form.

Disability

If this is your first year claiming a disability credit, you must complete Form T2201 (please contact our office if you require a blank copy of the form).

Canadian Rental Property (C\$ unless noted)

Address

Usage

Days rented at fair market value

Days used personally

Days available but not rented out

Total

Revenue

Rent

Total

Expenses

Advertising

Automobile

Cleaning and maintenance

Commissions

Insurance

Management fees

Mortgage interest

Other interest

Professional fees

Realty taxes

Repairs and maintenance

Supplies

Travel

Utilities

Total

Capital assets

Land

Building

Furniture

Date Acquired

Cost