

Electing under Section 217 of the Income Tax Act

Schedule C

Complete this schedule if you were a **non-resident of Canada** throughout 2021 and are electing under section 217 of the Income Tax Act. **Attach** a copy of this schedule to your return.

Part 1 – Eligible section 217 income

Complete this part to calculate the amount of non-resident tax required to be withheld on your eligible section 217 income.

Note: The amount you calculate may be different from the non-resident tax withheld on your eligible section 217 income. This may happen if the payer did not withhold the correct amount of tax, or if you filed, and the CRA approved, Form NR5, Application by a Non-Resident of Canada for a Reduction in the Amount of Non-Resident Tax Required to be Withheld.

	Column 1 Eligible section 217 income (1)	Column 2 Rate (2) (%)	Column 3 Non-resident tax required to be withheld
For lines 1 to 14 below, multiply the amount in column 1 by the rate in column 2 and enter the result in column 3.			
Old age security pension		x	=
Canada Pension Plan and Quebec Pension Plan benefits	+	x	= +
Other pensions and superannuation	+	x	= +
Registered retirement savings plan (RRSP) payments	+	x	= +
Pooled registered pension plan (PRPP) payments	+	x	= +
Registered retirement income fund (RRIF) payments	+	x	= +
Death benefits	+	x	= +
Employment insurance benefits	+	x	= +
Retiring allowances	+	x	= +
Registered supplementary unemployment benefit plan payments	+	x	= +
Deferred profit sharing plan payments	+	x	= +
Amounts received from, or the purchase price of, a retirement compensation arrangement	+	x	= +
Prescribed benefits under a government assistance program	+	x	= +
Auto Pact benefits	+	x	= +
Add lines 1 to 14. Total 13300	=		Total 44300 =
Total of the amounts from lines 20700, 20800, 23200, 25000, and 25600 of your return that apply only to the eligible section 217 income	-		16
Total eligible section 217 income after adjustments: Line 13300 minus line 16 (if negative, enter "0")	14800	=	17

(1) Do **not** include the following amounts as eligible section 217 income:

- any supplement received under the Old Age Security Act
- an amount transferred to acquire an annuity contract, registered pension plan, RRSP, PRPP, or RRIF following an authorization from the Canada Revenue Agency (CRA)
- an amount exempt under the Income War Tax Act
- any amount that can reasonably be considered as attributable to services rendered while you were **not** resident in Canada, and while you were **not** employed, or were only occasionally employed, in Canada

(2) If you were a resident of a country that Canada has a tax treaty with, enter the appropriate rate of withholding from the applicable tax treaty. If you are unsure of the tax treaty rate, go to canada.ca/cra-tax-treaties or contact the CRA. If you were a resident of a country that Canada does **not** have a tax treaty with, enter 25%.

