



Non-Resident Ownership Certificate – Withholding Tax

- To be retained by the encashing agent and forwarded to the Sudbury Tax Centre
- See information on reverse

1

Owner: Surname, first names, full address

Description of security	Series No.

Name of beneficial owner: _____
Country of residence: _____
Foreign tax identification number: _____

Taxable amount expressed in Canadian currency . _____
Tax withheld _____
Tax rate applied % _____

Name and address of encashing agent:

Telephone number: _____

Non-resident account number: _____

Certification

I certify that the information given on this form is correct and complete.

Signature Date

Owner Agent



Non-Resident Ownership Certificate – Withholding Tax

- To be retained by the non-resident owner or agent
- See information on reverse

2

Owner: Surname, first names, full address

Description of security	Series No.

Name of beneficial owner: _____
Country of residence: _____
Foreign tax identification number: _____

Taxable amount expressed in Canadian currency . _____
Tax withheld _____
Tax rate applied % _____

Name and address of encashing agent:

Telephone number: _____

Non-resident account number: _____

Certification

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Signature Date

Owner Agent



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3

Owner: Surname, first names, full address

Description of security	Series No.

Name of beneficial owner: _____
Country of residence: _____
Foreign tax identification number: _____

Taxable amount expressed in Canadian currency . _____
Tax withheld _____
Tax rate applied % _____

Name and address of encashing agent:

Telephone number: _____

Non-resident account number: _____

Certification

I certify that the information given on this form is correct and complete.

Signature Date

Owner Agent



Form NR602 must be used where no withholding tax is required.

Form NR601 is to be completed by or on behalf of a non-resident of Canada when:

(a) Negotiating interest coupons:

- 5% tax where the date of issue of the bond was on or before December 20, 1960, and the bond was issued or guaranteed by a Canadian province or territory
- 25% tax for non-treaty countries **only** if taxable under section 212(1)(b) of the Income Tax Act

(b) Negotiating dividend warrants for Canadian securities:

- 25% tax for non-treaty countries

Encashing agents can use the online non-resident tax calculator at canada.ca/part-xiii-calculator to determine tax liability or use the rates in the current version of Information Circular IC76-12, Applicable rate of Part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention.

The encashing agent shall:

- withhold non-resident tax (see Note below);
- send copy 1 to the Sudbury Tax Centre, P.O. Box 20000, Station A, Sudbury ON, P3A 5C1, Canada, by the 15th of the following month. For information on how to remit the non-resident tax withheld, go to canada.ca/payments or see Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting.
- give copy 2 to the non-resident owners or agents at the time of the cashing;
- keep copy 3 for his or her records. The information on this form will help him or her complete the NR4 Summary.

Note: Where the total of amounts paid or credited in a year is less than \$50, the following rules apply:

- _ No withholding applies.
- _ No NR602 is required.
- No reporting is required on the NR4 Summary.

However, if the agent withheld tax on an amount less than \$50, an NR601 is required and must be reported on the NR4 Summary.

For more information on completing forms NR601 and NR602, see Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting, available on our website at canada.ca/cra-forms.

Form NR602 must be used where no withholding tax is required.

Form NR601 is to be completed by or on behalf of a non-resident of Canada when:

(a) Negotiating interest coupons:

- 5% tax where the date of issue of the bond was on or before December 20, 1960, and the bond was issued or guaranteed by a Canadian province or territory
- 25% tax for non-treaty countries **only** if taxable under section 212(1)(b) of the Income Tax Act

(b) Negotiating dividend warrants for Canadian securities:

- 25% tax for non-treaty countries

Encashing agents can use the online non-resident tax calculator at canada.ca/part-xiii-calculator to determine tax liability or use the rates in the current version of Information Circular IC76-12, Applicable rate of Part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention.

Form NR602 must be used where no withholding tax is required.

Form NR601 is to be completed by or on behalf of a non-resident of Canada when:

(a) Negotiating interest coupons:

- 5% tax where the date of issue of the bond was on or before December 20, 1960, and the bond was issued or guaranteed by a Canadian province or territory
- 25% tax for non-treaty countries **only** if taxable under section 212(1)(b) of the Income Tax Act

(b) Negotiating dividend warrants for Canadian securities:

- 25% tax for non-treaty countries

Encashing agents can use the online non-resident tax calculator at canada.ca/part-xiii-calculator to determine tax liability or use the rates in the current version of Information Circular IC76-12, Applicable rate of Part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention.

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Note: Where the total of amounts paid or credited in a year is less than \$50, the following rules apply:

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However, if the agent withheld tax on an amount less than \$50, an NR601 is required and must be reported on the NR4 Summary.

For more information on completing forms NR601 and NR602, see Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting, available on our website at canada.ca/cra-forms.