



Non-Resident Ownership Certificate – Withholding Tax

Protected B when completed

- 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 	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">Description of security</td> <td style="width:30%;">Series No.</td> </tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>	Description of security	Series No.						
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Name and address of encashing agent: 	<div style="border: 1px solid black; padding: 5px;"> <p>Certification</p> <p>I certify that the information given on this form is correct and complete.</p> <table style="width:100%;"> <tr> <td style="width:70%; text-align: center;">Signature</td> <td style="width:30%; text-align: center;">Date</td> </tr> <tr> <td style="text-align: center;"> <input type="checkbox"/> Owner <input type="checkbox"/> Agent </td> <td> </td> </tr> </table> </div>	Signature	Date	<input type="checkbox"/> Owner <input type="checkbox"/> Agent					
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<input type="checkbox"/> Owner <input type="checkbox"/> Agent									
Telephone number: _____ Non-resident account number: _____									



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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:

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