



Old Age Security Return of Income Guide for Non-Residents

2021

Is this guide for you?

This guide is for you if you are a non-resident of Canada receiving the old age security (OAS) pension. This guide will help you complete Form T1136, Old Age Security Return of Income.

The CRA's publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. For more information, go to canada.ca/cra-multiple-formats or call **1-800-959-8281**. If you are outside Canada and the United States, call **613-940-8495**. The CRA only accepts collect calls made through telephone operators. After your call is accepted by an automated response, you may hear a beep and notice a normal connection delay.

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Before you start

What is the Old Age Security Return of Income?

The Canada Revenue Agency (CRA) uses the information you enter on your Form T1136, Old Age Security Return of Income, to determine if you have to pay recovery tax on your OAS pension.

The recovery tax is calculated using the net world income you report on your return. If your net world income for 2021 was **more than CAN\$79,845**, the CRA will calculate the recovery tax that applies to your 2021 OAS pension. The CRA will also calculate the recovery tax to be withheld from your July 2022 to June 2023 monthly OAS pension.

If recovery tax was withheld from your OAS pension in 2021 and the amount withheld is **more than** the recovery tax you owe, or if you do **not** have to pay recovery tax, the CRA will refund the difference to you or apply it to any other Canadian tax you may owe.

If the recovery tax withheld is **less than** the recovery tax you owe, you will have to pay the difference.

Does recovery tax apply to you?

Recovery tax is an **additional** tax that is used to repay all or part of the OAS pension received by higher-income pensioners. This tax is 15% of the amount of a pensioner's net world income that is **more than CAN\$79,845**.

Recovery tax is in addition to non-resident tax. However, if non-resident tax is withheld from OAS pension, the recovery tax will be reduced accordingly. The two taxes **cannot** add up to more than the total OAS pension received.

Net world income

Net world income is the total of all income paid or credited to you in a year from Canadian and foreign sources **minus** any allowable deductions. It includes income from:

- employment
- business
- pensions
- social security
- capital gains
- rental property
- interest
- dividends

Note

In this guide, **foreign source** means a source outside Canada.

Do you have to file the Old Age Security Return of Income?

You have to file this return **no later than April 30 each year** so that your OAS pension is not suspended in July. You have to file even if your net world income is **less than CAN\$79,845**.

Generally, the recovery tax applies to non-residents as long as it does not conflict with a tax treaty. You do **not** have to file this return if you were a resident of one of the following regions or countries in 2021 **and** you do not have plans to move to a region or country that is not included on the list before July 1, 2023:

Argentina	Ireland	Romania
Australia	Israel	Senegal
Azerbaijan	Ivory Coast	Serbia
Bangladesh	Kenya	Spain
Barbados	Madagascar	Sri Lanka
Bulgaria	Malaysia	Switzerland
Colombia	Malta	Taiwan
Cyprus	Mexico	Tanzania
Dominican Republic	New Zealand	Trinidad and Tobago
Ecuador	Norway	Turkey
Finland	Papua New Guinea	United Kingdom
Germany	Peru	United States
Greece	Poland	Zambia
Hungary	Portugal	Zimbabwe

Notes

If you were a resident of Brazil in 2021 and are a Brazilian national, you do **not** have to file this return.

If you were a resident of the Philippines in 2021 and the total of your 2021 Canadian pensions was **\$5,000 or less**, you do **not** need to file this return.

If you were a resident of a region or country not listed above at any time in 2021 and you received OAS pension during that period, you have to file this return.

If the tax treaty your region or country of residence has with Canada is amended, you may not have to file this return. For more information, contact the CRA at the address or telephone number on the back of this guide.

Return due date

Your Old Age Security Return of Income for 2021 must be filed **no later than April 30, 2022**.

When a due date falls on a Saturday, Sunday, or public holiday recognized by the CRA, your return is considered on time if the CRA receives it or if it is postmarked on the next business day.

For more information, go to canada.ca/taxes-dates-individuals.

If you owe recovery tax for 2021 (line 48500 of your return) and file your return late, the CRA will charge you a late-filing penalty. The penalty is **5%** of your balance owing for 2021, **plus 1%** of your balance owing for each full month that your return is late, to a maximum of **12 months**. Your late-filing penalty may be higher if the CRA charged you a late-filing penalty on a return for any of the three previous years.

Do you have to file another 2021 Canadian return?

The Old Age Security Return of Income only determines the recovery tax on your OAS pension. Filing the return allows Service Canada to determine the amount of OAS they should continue to pay you.

If you filed Form NR5, Application by a Non-Resident of Canada for a Reduction in the Amount of Non-Resident Tax Required to be Withheld for tax year 2021, with the intention of making a section 217 election and the CRA approved it, you **must** file a return under section 217 of the Income Tax Act.

If you received employment or business income from Canada, or have taxable capital gains from disposing of taxable Canadian property, you may also have to file an Income Tax and Benefit Return.

Completing your Old Age Security Return of Income

Two copies of Form T1136, Old Age Security Return of Income, are included in this package. Mail one copy to the CRA and keep the other copy for your records.

If you and your spouse or common-law partner receive the OAS pension, each of you must complete and send a return.

Follow the instructions on your return. If you give wrong or incomplete information, processing of your return may be delayed.

Deceased persons

If you are filing a return for an individual who died during the year, enter their date of death on page 1 of the return.

Note

The OAS pension is payable up to, and including, the month of death and is **not** paid to the estate of a deceased person.

Identification

Email address

Enter your email address on your return if you would like to receive email notifications from the CRA and you agree to the **terms of use for email notifications** below. You can also register for email notifications by logging in to My Account at canada.ca/my-cra-account and selecting the “Notification preferences” service.

Terms of use for email notifications

- The CRA will use the email address provided to notify you about any CRA mail available in My Account, and certain changes to your account information
- Any mail that is eligible for electronic delivery will no longer be printed and mailed

- The notifications that are eligible for this service may change. You may not always be notified when new types of notifications are added or removed from this service
- To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on your account
- All CRA mail available in My Account is presumed to have been received on the date that the email notification is sent
- It is your responsibility to make sure that the email address provided to the CRA is up to date
- CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet service provider. You are responsible for any fees imposed by them
- Email notifications are sent unencrypted and unsecured. They could be lost, intercepted, viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications
- These terms of use may be changed from time to time. The CRA will provide advance notice of the effective date of any new terms. You agree that the CRA may notify you of these changes by emailing the new terms, or notice of where to find them, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do **not** agree to the new terms, you must remove your email address from My Account and no longer use the service

Social insurance number (SIN)

Enter your Canadian social insurance number (SIN), individual tax number (ITN) or temporary tax number (TTN).

If you asked for, but did not yet receive, a SIN or an ITN, and the deadline for filing your return is near, attach a note to your return and file your return without your SIN or ITN.

If you are not eligible for a SIN, complete and send Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents.

Marital status

Tick the box on your return that applies to your marital status on December 31, 2021.

Married means that you have a spouse. This term only applies to a person you are legally married to.

Living common-law means that you are living in a conjugal relationship with a person who is **not** your married spouse, and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least **12 continuous months**

Note

In this definition, 12 continuous months includes any period you were separated for **less than 90 days** because of a breakdown in the relationship.

- This person is the parent of your child by birth or adoption
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support

Separated means that you have been living apart from your spouse or common-law partner because of a breakdown in the relationship for a period of **at least 90 days**.

Once you have been separated for 90 days because of a breakdown in the relationship, the effective date of your separated status is the day you started living apart.

If you file your return before your 90-day separation period is over and that period includes December 31, enter your marital status as married or living common-law, as applicable. If, after filing your return, you continue to live separate and apart from your spouse or common-law partner and you have been living this way for **at least 90 days**, complete Form RC65, Marital Status Change, using the day of the beginning of the 90-day period as your date of separation. You will also have to file an amended return to adjust your entitlement for any credits claimed or to apply for credits that you may not have been entitled to when you were married or living common-law.

Widowed means that you had a spouse or common-law partner who is now deceased.

Divorced means that you are legally divorced from your former spouse.

Single means that none of the other marital statuses applies to you.

Your old age security number

Enter the old age security number issued to you by Service Canada if it was not pre-printed on your return. You can find this number on your NR4(OAS) slip. If the pre-printed number does not match the number on your NR4(OAS) slip, enter the correct number on your return.

Income

Report all income in **Canadian dollars**. To calculate how much to report, multiply your income by the exchange rate in effect on the day you received the income. If the amount was paid at various times in the year, visit bankofcanada.ca or contact the CRA to get an average annual rate.

Line 11300 – Old age security (OAS) pension

Report your OAS pension amount as shown in any of the following boxes:

- box 16 of your NR4(OAS) slip
- box 16 or 26 of your NR4 slip with income code 44 in box 14 or 24
- box 18 of your T4A(OAS) slip

You may have received net federal supplements as shown in one of the following boxes:

- box 21 of your T4A(OAS) slip
- box 16 or 26 of your NR4 slip with income code 45 in box 14 or 24

Add the amount of any supplements to your OAS pension and enter the total on line 11300 of your return.

Line 11400 – CPP or QPP benefits

Report your Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) benefit amount shown in box 16 or 26 of your NR4 slip if the slip has income code 46 or 49 in box 14 or 24. The amount may also be shown in box 20 of your T4A(P) slip.

Line 11500 – Other pensions or superannuation

Report the total amount of all other pension or superannuation income that you received from Canadian or foreign sources and all foreign-source social security payments. These payments include income from any of the following sources:

- annuities
- deferred profit-sharing plans
- registered retirement income funds

Line 12100 – Interest and other investment income

Use the worksheet on the back of the return to calculate your interest income, taxable dividend income, and capital gains (or losses).

Interest and taxable dividend income

Report all Canadian and foreign-source interest paid or credited to you in 2021 including interest income from bank accounts, term deposits, guaranteed investment certificates, and other similar investments.

You also have to report interest on any tax refund you received in 2021 as shown on your notice of assessment or reassessment.

Report all taxable dividend income from taxable Canadian corporations by multiplying the actual amount of dividends received by 115%.

Also report all dividends received from foreign sources.

Report any Canadian or foreign-source interest or dividend income that was paid or credited to you in the year even if you did **not** receive an information slip.

Capital gains

A capital gain or loss usually happens when you sell or dispose of property, such as real estate or shares. Capital losses can reduce capital gains. However, to determine your net world income, you cannot use capital losses to reduce other sources of income, including interest and other investment income.

If you sold or disposed of property in 2021 and your capital gains for the year were more than your capital losses, you have to include a percentage of the difference on line 12100 of your return. For 2021, the inclusion rate for capital gains realized is generally 50%.

Note

Do **not** include capital gains from mortgage foreclosures or conditional sales repossession. You may also leave out part of the capital gain or loss from the disposition of your residence.

For more information, see Income Tax Folio S1-F3-C2, Principal Residence.

If you disposed of property in 2021, you will need to know the following three amounts to calculate any capital gain or loss:

- the proceeds of disposition
- the adjusted cost base
- the outlays and expenses you incurred when disposing of your property

Proceeds of disposition is usually the amount you received or will receive for your property. In most cases, it refers to the sale price of the property. It could also include compensation you received for property that was destroyed, expropriated, or stolen.

The **adjusted cost base** is usually the cost of your property **plus** any expenses to acquire it, such as commissions and legal fees. You have to adjust the cost of your property to include capital expenditures, such as the cost of additions and improvements to the property.

Outlays and expenses are amounts that you incurred to sell a capital property. You can deduct outlays and expenses from your proceeds of disposition when you calculate your capital gain or loss. These types of expenses include:

- fixing-up expenses
- finders' fees
- commissions
- brokers' fees
- surveyors' fees
- legal fees
- transfer taxes
- advertising costs

You **cannot** reduce your other income by claiming a deduction for these outlays and expenses.

For more information on capital gains and losses, see Guide T4037, Capital Gains. This guide is available at canada.ca/cra-forms or by contacting the CRA at the address or telephone numbers on the back of this guide.

Line 12600 – Net rental income

Report your Canadian and foreign-source net rental income or loss for the 2021 calendar year on this line. Include any amount that a partnership allocated to you in its financial statements. If you have a loss, show the amount in brackets.

Line 12900 – RRSP income

Report the total amount of income you received from your registered retirement savings plan (RRSP) in 2021 from your T4RSP or NR4 information slips.

Line 13000 – Other income

Report all other Canadian and foreign-source income on line 13000 of your return. In the space to the left of line 13000, specify the type of income you are reporting. If you have more than one type of income, attach a note to your return showing the details.

Other types of income might include:

- employment income
- lump-sum payments from pensions and deferred profit-sharing plans
- employment insurance benefits
- social assistance payments
- workers' compensation payments
- support payments received

- retiring allowances, including severance pay
- death benefits
- payments from a trust
- tips or gratuities
- amounts distributed from a retirement compensation arrangement
- net partnership income or loss from a Canadian or foreign partnership (limited or non-active partners)
- any other type of taxable income that you have not reported elsewhere on the return

Note

Do **not** include amounts paid by Canada or an ally (if the amount is not taxable in that country) for disability or death due to war service.

Line 13500 – Net business income

Report your Canadian and foreign-source net income or loss from a business, profession, commission, farming, or fishing. If you have a loss, show the amount in brackets.

Deductions

Line 22100 – Carrying charges and interest expenses

Claim the total amount of carrying charges and interest expenses you paid to earn income from investments.

Carrying charges and interest expenses include **all** of the following amounts:

- fees to manage or take care of investments
- fees for certain investment advice or recording investment income

- most interest you pay on money you borrow for investment purposes, but generally only if you use it to try to earn investment income including interest and dividends

You **cannot** claim any brokerage fees or commissions you paid when you bought or sold securities. Instead, use these costs when you calculate your capital gain or loss.

Line 23200 – Other deductions

Your claim on line 23200 **cannot** be more than what you could claim if you were a resident of Canada.

Specify the deduction you are claiming in the space to the left of line 23200. Attach a note to your return if you have more than one amount, or to explain your deduction more fully.

You can claim certain amounts from your total world income, including the following:

- the deductible amount of contributions to a registered pension plan or RRSP in Canada
- annual Canadian union, professional, or like dues
- the deductible amount of support payments made
- Canadian exploration and development expenses
- certain expenses you paid to earn employment or commission income

You can claim any of the following repayment amounts that you received and reported as income in 2021:

- employment insurance benefits
- OAS pension
- Canada Pension Plan benefits or Quebec Pension Plan benefits
- retiring allowances, including severance pay

Notes

OAS recovery tax withheld from your OAS benefits is deducted at line 43700 of your return.

To calculate your OAS recovery tax, see line 23500 in the next section.

Attach receipts or other documents showing the amounts you paid back.

You can claim the following legal expenses:

- fees paid for advice or help in responding to the CRA when they reviewed your income or tax for a year, and in appealing or objecting to an assessment or decision under the Income Tax Act, the Employment Insurance Act, the Canada Pension Plan, or the Quebec Pension Plan, plus any related accounting fees
- fees paid for advice or help in appealing or objecting to an assessment of income tax, interest, or penalties levied by a foreign government, if the tax is eligible for a foreign tax credit on a Canadian income tax return
- fees paid to collect late support payments you are including in your income. For more information, go to canada.ca/taxes-support-payments

You must **reduce** your claim by any award or reimbursement you received for the above-mentioned expenses. If you are awarded the cost of your deductible legal fees in a future year, report that amount in your income for that year.

If you do not know if a deduction is allowable, contact the CRA at the address or telephone numbers on the back of this guide.

Refund or balance owing

Line 23500 – Old age security (OAS) recovery tax

If your net world income on line 24200 of your return is **more than CAN\$79,845**, complete your OAS recovery tax calculation using the chart on page 20.

Special situations

If any of the following situations apply to you, do **not** complete the chart on page 20. **Instead**, contact the CRA for the special rules and calculations to apply:

- You immigrated to Canada or emigrated from Canada in 2021 and received OAS pension during the part of the year that you were a non-resident
- You received OAS pension throughout 2021 as a resident of one of the regions or countries listed on page 6 for **part of 2021** and you were resident in a region or country **not** on the list for **the other part of 2021**
- You were a resident of the Philippines in 2021

Calculating OAS recovery tax

Net world income from line 24200 of your return	\$ _____	1
OAS repayment threshold for 2021	\$ <u>79,845.00</u>	2
Line 1 minus line 2 (if negative, enter "0")	\$ _____	3
Line 3 multiplied by line 4 Enter the result on this line.	<u>15%</u> \$ _____	4 5
OAS pension and net federal supplements received from line 11300 of your return	\$ _____	6
OAS benefits overpayment recovered in 2021 (see line 23200)	\$ _____	7
Line 6 minus line 7 (if negative, enter "0")	\$ _____	8
OAS recovery tax Enter whichever is less: amount from line 5 or line 8.	\$ _____	9
Line 9 multiplied by line 10 Enter the result on this line.	<u>75%</u> \$ _____	10 11

Enter the amount from line 11 on line 23500 of your return.

Line 43700 – Recovery tax withheld

Claim **only** the recovery tax withheld from box 27 of your NR4(OAS) slip. Attach a copy of the information slip to your return.

Note

Do **not** include the non-resident tax withheld shown in box 17 of your NR4(OAS) slip.

Line 48400 – Refund

If you are expecting a refund of recovery tax, the CRA may keep some or all of your refund to apply it against the amount you owe or will soon be owing for another year.

Line 48500 – Balance owing

If you have a balance owing of **more than \$2**, you can make your payment from an account at a financial institution in Canada in any of the following ways:

- Pay online by using your financial institution's services
- Pay online by using the CRA's My Payment service at canada.ca/cra-my-payment
- Pay by setting up a pre-authorized debit agreement using My Account at canada.ca/my-cra-account
- Pay in person at your financial institution in Canada using a remittance voucher. You can ask for a voucher at canada.ca/my-cra-account or by contacting the CRA

If you do **not** have a bank account at a financial institution in Canada, you can send your payment, in Canadian dollars, using:

- a wire transfer
- an international money order
- a bank draft drawn on a Canadian bank

For more information, go to canada.ca/payments or contact your financial institution.

If you want to mail your payment to the CRA, attach it to the front of your return. Address your payment to the Receiver General for Canada and include your social insurance number, temporary tax number or individual tax number.

Do **not** mail or include cash with your return.

You can file your return early and make your payment as late as **April 30, 2022**. If the CRA processes your return before the date of the payment, your payment will appear on your notice of assessment, but it will not reduce your balance owing. The CRA will credit your account on the date of the payment.

The CRA will charge you a fee for any payment not honoured by your financial institution.

Making a payment arrangement

If you cannot pay your balance owing **on or before April 30, 2022**, you should contact the CRA. The CRA will consider a payment arrangement when you have shown that you have tried to pay your debt in full by reducing your expenses or borrowing funds.

The CRA will charge daily compound interest on any outstanding balance starting May 1, 2022, until you pay your balance in full.

Note

Even if you cannot pay all of your balance owing right away, file your Old Age Security Return of Income on time to avoid a late-filing penalty and to make sure that Service Canada does not suspend your OAS pension.

After you file your return

The CRA assesses your return based on the information you gave and sends you a notice of assessment. The notice will tell you if you have a refund or a balance owing of recovery tax for 2021. The notice will also tell you if recovery tax will be withheld from your OAS pension for the period from July 2022 to June 2023.

How to change a return

After you have mailed your Old Age Security Return of Income, you only need to notify the CRA of a change if **any** of the following conditions apply to you:

- Your 2021 net world income was **more than CAN\$79,845**
- The change will increase your 2021 net world income to **more than CAN\$79,845**
- The change applies to the amount of recovery tax withheld that you reported on line 43700

To change a return that you have already sent to the CRA, send a signed letter to your tax centre (see the back cover of this guide for

the address) explaining the changes you want, and include the following information:

- the year of the return to be changed
- your social insurance number, individual tax number or temporary tax number
- your address
- a telephone number where the CRA can reach you during the day

If you move

Let the CRA know your new address as soon as possible to make sure any correspondence is sent to the proper address.

If you have registered for My Account or MyCRA, you can change your address by going to canada.ca/my-cra-account or canada.ca/cra-mobile-apps.

To write to the CRA, send your letter to your tax centre (see the back cover of this guide for the address). Sign the letter and include your social insurance number, individual tax number, or temporary tax number, your new address, and the date of your move. You may also contact the CRA at the telephone numbers listed on the back of this guide.

If you are writing to the CRA for another person, including your spouse or common-law partner, include the person's social insurance number, individual tax number or temporary tax number, and have the person sign the letter authorizing the change to their records.

Note

You should also inform Service Canada of your new address so that they send your OAS payments and any correspondence to the correct address. You will find the telephone number on page 25.

Digital services for individuals

The CRA's digital services are fast, easy, and secure!

My Account

My Account lets you view and manage your personal income tax and benefit information online. Find out how to register at canada.ca/my-cra-account.

MyCRA mobile web app

The MyCRA mobile web app lets you access key portions of your tax information. Access the app at canada.ca/cra-mobile-apps.

Use My Account or MyCRA to:

- view your benefit and credit information
- view your notice of assessment
- change your address, direct deposit information, marital status, and information about children in your care
- register to receive email notifications for My Account and to find out when important changes are made to your account
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return
- make a payment to the CRA online with My Payment or a pre-authorized debit (PAD) agreement, or create a QR code to pay in person at Canada Post

- view uncashed cheques and request a duplicate payment

You can also use My Account to:

- view and print your proof of income statement
- submit documents to the CRA
- submit an audit enquiry

- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account

Receiving your CRA mail online

Sign up for email notifications to find out when your CRA mail, like your notice of assessment, is available online.

For more information, go to canada.ca/cra-email-notifications.

For more information

What if you need help?

If you need more information after reading this guide, go to canada.ca/taxes or contact the CRA at the address or telephone number on the back of this guide.

If you have questions about your OAS pension (for example, how to calculate your payments or how to report a lost cheque), contact the Service Canada office in the province or territory where you last resided.

You can also contact **Service Canada** by telephone at the following numbers:

Calls from Canada and the United States 1-800-277-9914
or 1-800-454-8731

Calls from outside Canada and the United States 1-613-957-1954

Teletypewriter users 1-800-255-4786

CRA Service Feedback program

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA). For more information about the Taxpayer Bill of Rights, go to canada.ca/taxpayer-rights.

If you are not satisfied with the service you received:

- 1) Try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to canada.ca/cra-contact.
- 2) If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor.
- 3) File a service complaint by filling out Form RC193, Service Feedback. For more information and to learn how to file a complaint, go to canada.ca/cra-service-feedback.

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint to the Office of the Taxpayers' Ombudsperson.

Formal disputes (objections and appeals)

If you disagree with an assessment, determination, or decision, you have the right to file a formal dispute.

For more information about formal disputes, go to canada.ca/cra-complaints-disputes.

Reprisal complaints

If you have previously submitted a service complaint or requested a formal review of a CRA decision and feel you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information about complaints and disputes, go to canada.ca/cra-complaints-disputes.

Contact the CRA

By telephone

Calls from Canada and the United States 1-800-959-8281

Hours of service

Monday to Friday (except holidays), 8 am to 8 pm (local time)
Saturdays (except holidays), 9 am to 5 pm (local time)

Calls from outside Canada and the United States 1-613-940-8495

The CRA only accepts collect calls made through telephone operators. After your call is accepted by an automated response, you may hear a beep and notice a normal connection delay.

Hours of service

Monday to Friday (except holidays), 9 am to 5 pm (Eastern time)
Saturdays (except holidays), 9 am to 5 pm (Eastern time)

By mail

If your country of residence is:	Send your return and related documents to:
Denmark France Netherlands United States United Kingdom	Winnipeg Tax Centre PO Box 14001, Station Main Winnipeg MB R3C 3M3 CANADA
Any other country	Sudbury Tax Centre 1050 Notre Dame Ave Sudbury ON P3A 5C2 CANADA