



Fact Sheet

Are you an international student studying in Canada?

Canada's income tax system

If you are in Canada as an international student, it is important that you understand what your rights, entitlements, and obligations are under Canada's tax system. It is your right and responsibility to determine your income tax status, and to pay your correct amount of taxes for each year according to the law.

Generally, you must determine your tax obligation to Canada by completing an income tax return and sending it to us. On the return, you list your income and deductions, calculate federal and provincial or territorial tax, and determine if you have a balance of tax owing for the year, or whether you are entitled to a refund of some or all of the tax that was deducted from your income during the year. If you lived in Quebec on December 31, use the package for residents of Quebec to calculate your federal tax only. You will **also** have to file a Quebec provincial return.

Social Insurance Number or Individual Tax Number

If you do not have a social insurance number (SIN), contact Service Canada to see if you are eligible for one. For more information on how to apply for a SIN or to find a Service Canada centre near you, visit www.servicecanada.gc.ca, or call 1-800-206-7218.

If you are not eligible to get a SIN, complete Form T1261, *Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents*, and send it to us. Do **not** complete this form if you **already** have a SIN, individual tax number (ITN), or temporary tax number (TTN) or are waiting for a SIN application to be processed.

For more information, contact the International Tax Services Office at 1-800-267-5177.

To get our forms or publications, go to www.cra.gc.ca/forms, or call 1-800-959-2221.

Residency status

Under Canada's tax system, your liability for income tax and your entitlement to certain social benefits in Canada is based on your residency status in Canada for income tax purposes. Generally, you become a resident of Canada for income tax purposes when you have established significant residential ties in Canada.

Residential ties include a home in Canada, a spouse or common-law partner or dependants who move to Canada to live with you, personal property such as a car or furniture, and social ties in Canada.

Your residency status determines your income tax return filing requirements in Canada.

If you entered Canada during the year and established residential ties in Canada, follow the filing requirements in Pamphlet T4055, *Newcomers to Canada*.

For more information about residency status or what tax package to use, go to www.cra.gc.ca/international, or see Guide 5013-G, *General Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada*.

Do you need help determining your residency status?

If you are not sure of your residency status in Canada for income tax purposes, complete Form NR74, *Determination of Residency Status (Entering Canada)*, and send it to the International Tax Services Office.

For more information about residency status, see Interpretation Bulletin IT-221, *Determination of an Individual's Residence Status*.



Do you have to file a tax return?

Even if you lived in Canada for only part of the year, you may have to file a tax return. For example, you have to file a tax return if you owe tax, or if you want to claim a refund.

If you are a resident or deemed resident of Canada, you must include your world income on your tax return. This is your income for the year from all sources inside and outside of Canada.

Generally, if you are a non-resident of Canada, you will only have to report Canadian-source income, such as from employment.

If you are a resident of Canada, you may be eligible for certain payments or credits, even if you have no income to report or tax to pay. In order to receive these payments or credits, you must file an income tax return.

For more information, see "Do you have to file a return?" in the *General Income Tax and Benefit Guide*.

If you lived in Quebec on December 31, you may have to file a separate provincial return. For more information, visit www.revenuquebec.ca, or call 1-800-267-6299.

What date is your tax return due?

Generally, your income tax return has to be filed **on or before April 30** of the year following the year for which the return is being filed. If you owe tax and you file your tax return late, we will charge you a late-filing penalty and interest on any unpaid amounts.

What are Tuition, Education, and Textbook Amounts?

Tuition, education, and textbook amounts are non-refundable tax credits that allow students to reduce their income taxes. Even if you do not have to pay tax, you may be able to carry forward all or part of your tuition, education, and textbook amounts, to use in a future year.

To claim, you must file a tax return and attach Schedule 11, *Tuition, Education, and Textbook Amounts*. You also need to complete and attach the corresponding provincial or territorial schedule.

Goods and services tax/harmonized sales tax (GST/HST) credit

The GST is a tax that you pay on most goods and services sold or provided in Canada. In some provinces, the GST is combined with the provincial sales tax to form the HST. The **GST/HST credit** helps individuals and families with low or modest income offset all or part of the GST or HST that they pay.

You may be entitled to the GST/HST credit after your arrival in Canada if you are considered a resident of Canada for tax purposes. For more information, see Form RC151, *GST/HST Credit Application for Individuals Who Become Residents of Canada*.

For information about the GST/HST credit and related provincial credits, see Pamphlet RC4210, *GST/HST Credit*, or call 1-800-959-1953.

Where do I send my tax return?

As an international student you should send your tax return each year to:

International Tax Services Office
Post Office Box 9769, Station T
Ottawa ON K1G 3Y4
CANADA

For more information

If you need help after reading this publication, go to www.cra.gc.ca/students, see Pamphlet P105, *Students and Income Tax*, or contact our International Tax Services Office at:

Calls from Canada and the United States:
1-800-267-5177

Calls from outside Canada and the United States:
613-952-3741

We accept collect calls.

Regular hours of service

Monday to Friday (holidays excluded)
8:15 a.m. to 5:00 p.m. (Eastern Time)

Extended hours of telephone service

From mid-February to the end of April
Monday to Thursday (holidays excluded)
8:15 a.m. to 9:00 p.m. (Eastern Time)

Fridays (holidays excluded) 8:15 a.m. to 5:00 p.m.
(Eastern Time)