

Questionnaire - Non-Resident of Canada

Election under Section 217

This questionnaire allows us to collect the information required to assess and prepare your Canadian income tax return. Please answer all applicable questions and attach the requested documents. All information provided will be treated as confidential.

* Required field. C = conditional, depending on your situation. R = recommended / if available.

A TAX YEAR AND FILING HISTORY

Tax year *	
First Canadian tax return *	☐ Yes ☐ No
Previous Section 217 return	☐ Yes ☐ No ☐ Unsure
NR5 approved for the year or a period covering the year	☐ Yes ☐ No ☐ Unsure ☐ Period:

B TAXPAYER IDENTIFICATION

Last name *	
First and middle name(s) *	
Date of birth (YYYY-MM-DD) *	
SIN / Individual Tax Number / Temporary Tax Number *	
Language of correspondence *	☐ French ☐ English
Full foreign address *	
Country of residence and citizenship *	
Telephone *	
Email *	

C RESIDENCY STATUS Select Yes, No or Unsure

Were you a non-resident of Canada throughout the year? *	☐ Yes ☐ No ☐ Unsure
Did you maintain significant residential ties with Canada? *	☐ Yes ☐ No ☐ Unsure
Did you file an income tax return in your country of residence?	☐ Yes ☐ No ☐ Unsure
Could a tax treaty between Canada and your country of residence apply?	☐ Yes ☐ No ☐ Unsure
Did you receive a CRA opinion or determination regarding your residency status?	☐ Yes ☐ No ☐ Unsure
Country of tax residence on December 31 *	
Details regarding ties, dates or notices received	

D FAMILY SITUATION

Marital status on December 31 *	☐ Single ☐ Married ☐ Common-law ☐ Separated ☐ Divorced ☐ Widowed
Date marital status changed (C)	
Spouse/partner last name (C)	
Spouse/partner first and middle name(s) (C)	
Spouse/partner date of birth (YYYY-MM-DD) (C)	
Spouse/partner country of residence (C)	
Spouse/partner Canadian SIN (C)	
Spouse/partner net world income in CAD (C)	

E CANADIAN INCOME ELIGIBLE FOR THE SECTION 217 ELECTION Enter all amounts received

Type of income	Gross amount	Currency / CAD	Tax withheld	Slip attached
Old Age Security (OAS)				☐ Yes ☐ No
CPP or QPP benefits				☐ Yes ☐ No
Canadian pension / retirement income				☐ Yes ☐ No
RRSP / PRPP / RRIF				☐ Yes ☐ No
Death benefits				☐ Yes ☐ No
Employment Insurance benefits				☐ Yes ☐ No
Retiring allowance / supplementary unemployment benefit plan				☐ Yes ☐ No
DPSP / RCA / government program / other eligible income				☐ Yes ☐ No

F OTHER CANADIAN INCOME AND WORLD INCOME Include income not taxable in Canada for Schedule A purposes

Type of income	Country	Original amount	Currency	CAD	Tax paid / withheld
Employment / business / partnership income - Canada					
Gains on taxable Canadian property					
Interest, dividends or rent - Canada (not covered by Section 217)					
Foreign employment or self-employment income					
Foreign pensions					
Foreign interest, dividends and investment income					
Foreign rental income / capital gains					
Other world income					

G WITHHOLDING TAX, CRA CORRESPONDENCE AND REPRESENTATION

Was withholding reduced using Form NR5?	☐ Yes ☐ No ☐ Unsure
Did you receive CRA letters, notices or requests?	☐ Yes ☐ No ☐ Unsure
Do you have a balance owing, pending refund or tax debt?	☐ Yes ☐ No ☐ Unsure
Have you authorized a representative with the CRA?	☐ Yes ☐ No ☐ Unsure

Comments / details	
GestionJC Inc.	QUESTIONNAIRE - NON-RESIDENT OF CANADA ELECTION UNDER SECTION 217

H DOCUMENTS TO PROVIDE Level: * required for analysis / C conditional / R recommended

CANADIAN SLIPS AND INCOME

- ☐ * All NR4 slips received
- ☐ C OAS, CPP/QPP, pension or retirement slips
- ☐ C RRSP, RRIF, LIRA, LIF, PRPP slips
- ☐ C Employment Insurance slips
- ☐ C Retiring allowance or death benefit documents
- ☐ * Proof of Canadian tax withheld
- ☐ C NR5 approval letter and other Canadian slips

PRIOR CANADIAN TAX FILE

- ☐ R Most recent Canadian tax return
- ☐ R Most recent notice of assessment / reassessment
- ☐ C History of Section 217 returns
- ☐ C Losses, credits or carryforward balances
- ☐ C Recent CRA correspondence
- ☐ C Existing representative authorization

ITEMS TO REVIEW EACH YEAR

- Exact categories of income eligible under Section 217.
- Withholding rates and the effect of tax treaties.
- Threshold used to calculate federal credits (currently 90%).
- Forms and line numbers for Schedules A, B and C.
- Filing deadlines: generally June 30 to file and April 30 to pay; special rules may apply when other Canadian income is reported.
- Exchange rates and applicable filing methods.

World income remains required for the analysis, even though the detailed supporting-document section has been streamlined. Eligibility for certain credits depends in part on the proportion of world income included in the Canadian return.

I CLIENT CERTIFICATION

I confirm that, to the best of my knowledge, the information and documents provided are complete and accurate. I understand that GestionJC Inc. may request additional information before finalizing the analysis or the tax return.

Client name *	
Signature *	
Date (YYYY-MM-DD) *	
Additional documents to be provided	☐ Yes ☐ No ☐ Details:
Comments / additional details	

Technical validation sources: Canada Revenue Agency - Guide T4145; Guide 5013-G; Return 5013-R; Schedules 5013-SA, 5013-SB and 5013-SC. This questionnaire should be reviewed before each tax season.