

Canada Revenue Agence du revenu du Canada

T1 GENERAL 2016

Income Tax and Benefit Return for Non-residents and Deemed Residents of Canada

Step 1 – Identification and other information 9 Information about you Identification Enter your social insurance number Print your name and address below. (SIN), temporary tax number (TTN), or individual tax number (ITN): First name and initial Day Month Year Enter your date of birth: Last name Your language of correspondence: English Français Votre langue de correspondance : Mailing address: Apt No - Street No Street name Is this return for a deceased person? PO Box If this return is for a deceased **person**, enter the date of death: City Prov./Terr. Postal code **Marital status** Tick the box that applies to your marital status on December 31, 2016: Country 1 Married 2 Living common-law 3 Widowed **Email address** 4 Divorced 5 Separated 6 Single I understand that by providing an email address, I am registering for online mail. Information about your spouse or I have read and I accept the terms and conditions on page 15 of the guide. common-law partner (if you ticked box 1 or 2 above) Enter an email address: Enter his or her SIN, TTN, or ITN: Information about your residence Enter his or her first name: Enter his or her net world income for 2016 Enter your province or territory of to claim certain credits: Other residence on December 31, 2016: Enter the amount of universal child care benefit (UCCB) from line 117 Your country of residence of his or her return: on December 31, 2016: Enter the amount of UCCB repayment from line 213 of his or her return: If you were self-employed in 2016, enter the province or territory of self-employment: 1 Tick this box if he or she was self-employed in 2016: Do not use this area. Elections Canada (For more information, see page 16 in the guide.) A) Do you have Canadian citizenship?..... Answer the following question only if you have Canadian citizenship. B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the Canada Elections Act, which includes sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, and candidates at election time. Information about your residency status -Tick the box that describes your residency status as of December 31, 2016 (see page 6 of the guide): I was a non-resident of Canada Yes 1 2 I was a deemed non-resident of Canada Yes Yes 3 I was a deemed resident of Canada because I stayed in Canada for 183 days or more in 2016 I was a deemed resident of Canada for other reasons 4

171

Do not

use this area.

172

If you were a deemed resident of Canada in 2016, please answer the following question:			
Did you own or hold specified foreign property where the total cost of amount of all such property, at any time in 2016, was more than CAN\$100,000? See "Specified foreign property" in the guide for more information			
If yes , complete Form T1135 and attach it to your return. If you had dealings with a non-resident trust or corporation in 2016, see "Other foreign property" in the guide.			

Step 2 – Total income

When you come to a line on the return that applies to you, go to the line number in the guide for more information. If you were a deemed resident of Canada in 2016, you have to report your income from all sources both inside and outside Canada.

Commissions included on line 101 (box 42 on all T4 slips) Mage loss replacement contributions see line 101 in the guide) Dither employment income Did age security pension (box 18 on the T4A(OAS) slip or the applicable amount on your NR4-OAS slip) T13 + DPP or QPP benefits (box 20 on the T4A(P) slip or the applicable amount on your NR4 slip) Disability benefits included on line 114 box 16 on the T4A(P) slip or the applicable amount on your NR4 slip) Dither pensions and superannuation Elected split-pension amount (attach Form T1032) Driversal child care benefit (UCCB) Jiversal child care benefit (UCCB) Lore Bamount designated to a dependant Employment insurance and other benefits (box 14 on the T4E slip or the applicable amount on your NR4 slip) Faxable amount of dividends (eligible and other than eligible) from taxable canadian corporations (attach Schedule 4) Faxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations Interest and other investment income (attach Schedule 4) Net partnership income: limited or non-active partners only Registered disability savings plan income Rental income Gross 160 Net 122 + RRSP income (from all T4RSP slips or the applicable amount on your NR4 slip) Dither income Specify: Self-employment income Business income Gross 162 Net 135 + Professional income Gross 164 Net 137 + Commission income Gross 166 Net 137 + Commission income Gross 168 Net 141 +			
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Fishing in a second 170			
Fishing income Gross 170 Net 143 +			
Workers' compensation benefits (box 10 on the T5007 slip) 144			
Social assistance payments 145 +			
Net federal supplements (box 21 on the T4A(OAS) slip) 146 +			
Add lines 144, 145, and 146 (see line 250 in the guide). = ▶147 +			
Add lines 101, 104 to 143, and 147. This is your total income . 150 =			

Attach only the documents (schedules, information slips, forms, or receipts) requested in the guide to support any claim or deduction. Keep all other supporting documents.

Step 3 – Net income

Enter your total income from line 150.		150		
Pension adjustment				
(box 52 on all T4 slips and box 034 on all T4A slips) 206				
Registered pension plan deduction (box 20 on all T4 slips and box 032 on all T4A slips)	207	_		
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208 +	_		
PRPP employer contributions				
(amount from your PRPP contributions receipts) 205	010 .			
Deduction for elected split-pension amount (attach Form T1032)	210 +	_		
Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)	212 +			
Universal child care benefit repayment (box 12 on all RC62 slips)	213 +	_		
Child care expenses (attach Form T778)	214 +	_		
Disability supports deduction	215 +	_		
	2.0 1	_		
Business investment loss Gross 228 Allowable deduction	217 +			
Moving expenses	219 +			
•••				
Support payments made Total 230 Allowable deduction		_		
Carrying charges and interest expenses (attach Schedule 4)	221 +	_		
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	222 +			
Deduction for PPIP premiums on self-employment income (attach Schedule 10)	223 +	- .		
Exploration and development expenses (attach Form T1229)	224 +			
Other employment expenses	229 +	_		
Clergy residence deduction	231 +	_		
Other deductions Specify:	232 +	_		
Add lines 207, 208, 210 to 224, 229, 231, and 232.	233 =	-		
	ne before adjustments	234 =		
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.				
Line 234 minus line 235 (if negative, enter "0").				
If you have a spouse or common-law partner, see line 236 in the guide. This is your net income. 236 =				
Step 4 – Taxable income				
Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244			
Employee home relocation loan deduction (box 37 on all T4 slips)	248 +			
Security options deductions	249 +			
Other payments deduction				
(if you reported income on line 147, see line 250 in the guide)	250 +			
Limited partnership losses of other years	251 +	_		
Non-capital losses of other years	252 _+	_		
Net capital losses of other years	253 +	_		
Capital gains deduction	254 +	_		
Northern residents deductions (attach Form T2222)	255 +			
Additional deductions Specify:	256 +			
Add lines 244 to 256.	_257			
Line 236 minus line 257 (if negative, enter "0").	your taxable income	. 260 =		

Step 5 – Federal tax and provincial or territorial tax

Use Schedule 1 to calculate your federal tax and form T2203, Provincial and Territorial Taxes for 2016, Multiple Jurisdictions, to calculate your provincial or territorial tax, if applicable. If you are electing under section 217, complete and attach Schedule A, Statement of World Income, to determine the amount to enter on line 40 of Schedule 1.