


Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person

(NOTE: Partnerships should use Form NR302 and hybrid entities should use Form NR303)

Use this form if you are a non-resident taxpayer resident in a country that Canada has a tax treaty with and you are eligible to receive the reduced rate of tax or exemption provided by the treaty on all or certain income and you:

- receive income subject to Part XIII withholding tax, such as investment income, pension, annuities, royalties, and estate or trust income, and the withholding tax rate is reduced by the tax treaty, or
- are completing forms T2062, *Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Taxable Canadian Property* or T2062A, *Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Canadian Resource or Timber Resource Property, Canadian Real Property (Other Than Capital Property), or Depreciable Taxable Canadian Property* to request a certificate of compliance for the disposition of treaty protected property, or
- derive income of any kind through a partnership or hybrid entity and it asks you to complete Form NR301 to support a declaration by the partnership or hybrid entity.

Please refer to the instruction pages for more information.

Part 1. Legal name of non-resident taxpayer (for individuals: first name, last name) JMU Solutions LLC																																																														
Part 2. Mailing address: P.O. box, apt no., street no., street name and city 418 Broadway Ste R, Albany																																																														
State, province or territory New York	Postal or zip code 12207	Country United States of America																																																												
Part 3. Foreign tax identification number 39-2872597																																																														
Part 4. Recipient type <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust																																																														
Part 5. Tax identification number Enter your Canadian social insurance number or Canadian individual tax number, if you have one: <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> Enter the corporation's Canadian business number, if it has one: <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> Enter the trust's Canadian account number, if it has one: <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																														
Part 6. Country of residence for treaty purposes United States of America																																																														
Part 7. Type of income for which the non-resident taxpayer is making this declaration <input type="checkbox"/> Interest, dividends, and/or royalties <input type="checkbox"/> Trust income <input checked="" type="checkbox"/> Other – specify income type or indicate "all income" <u>all income</u>																																																														
Part 8. Certification and undertaking <ul style="list-style-type: none">I certify that the information given on this form is correct and complete.I certify that I am, or the non-resident taxpayer is, the beneficial owner of all income to which this form relates.I certify that to the best of my knowledge and based on the factual circumstances that I am, or the non-resident taxpayer is, entitled to the benefits of the tax treaty between Canada and the country indicated in part 6 on the income listed in part 7.I undertake to immediately notify whoever I am submitting this form to (whether it is the payer, agent or nominee, CRA, or the partnership or hybrid entity through which the income is derived) of any changes to the information provided on this form.																																																														
 Signature of non-resident taxpayer or authorized person	Jose H Moran Name of authorized person (print)	Manager Position/title of authorized person	(914) 233-7373 Telephone number	2025/07/19 Date (YYYY/MM/DD)																																																										

Expiry date – For Part XIII tax withholding purposes, this declaration expires when there is a change in the taxpayer's eligibility for treaty benefits or three years from the end of the calendar year in which this form is signed and dated, whichever is earlier.