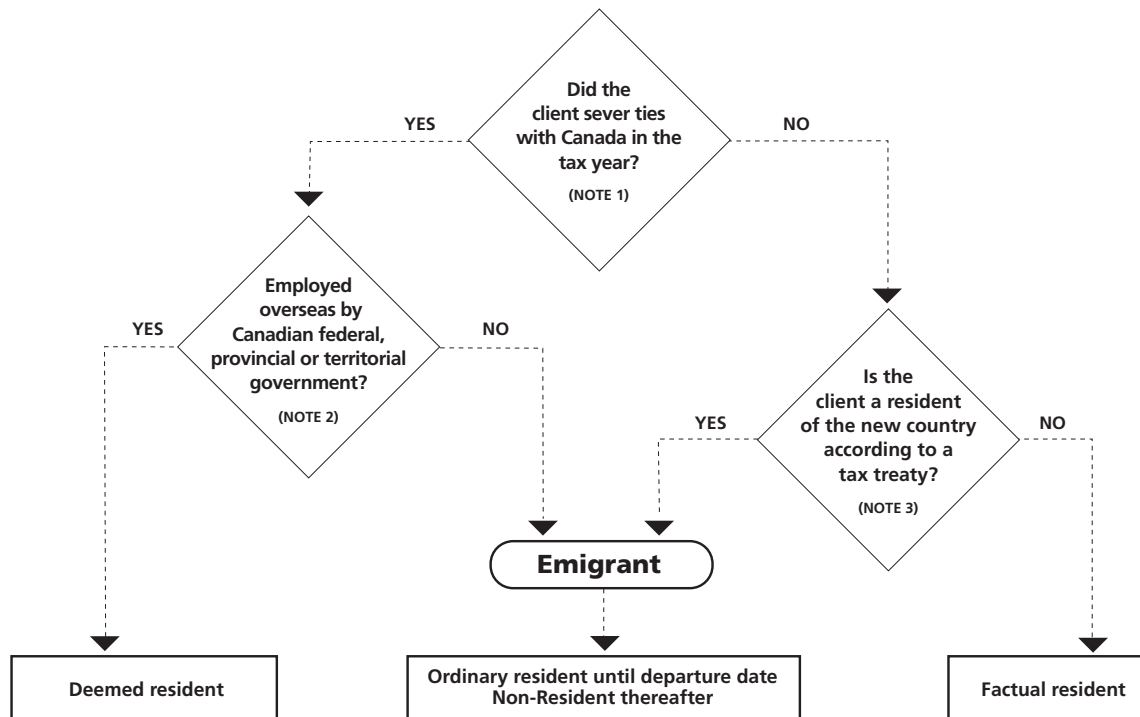




Client's name _____ Date of departure from Canada _____

Name of new country _____ Does Canada have a tax treaty with the new country? Y ☐ or N ☐**Note 1 - Residential Ties with Canada:**

The client may still be considered to be a resident of Canada if he or she retains sufficient significant residential ties with Canada. Sufficient significant residential ties are:

ONE of:

- A.** A dwelling place in Canada that is owned or leased on a long-term basis (*several months*) by the individual.

OR

- B.** A spouse and/or children living with the client in Canada

OR **BOTH** of: Permanent resident status (*Landed immigrant status*) and provincial health coverageOR **AT LEAST 6** of:

1. Permanent resident status (*Landed immigrant status*)
2. Provincial health coverage
3. Investments in Canada such as pension and/or retirement plans and/or security accounts
4. A valid Canadian passport
5. Furniture or appliances in Canada
6. Canadian credit cards
7. Most clothing and other personal property in Canada
8. Real estate in Canada other than a personally occupied home
9. A vehicle registered in Canada
10. A Canadian driver's licence
11. Membership in social or recreational organizations in Canada
12. Bank accounts in Canada
13. Employment with a Canadian employer, active involvement in a Canadian business, and/or endorsement contracts in Canada
14. Membership in Canadian unions or professional association memberships that are available only to Canadian residents
15. Other ties such as a Canadian mailing address, post office box, safety deposit box, Canadian newspaper and/or magazine subscriptions, telephone listing in Canada, and/or personal stationery (*including business cards*) showing a Canadian address

Note 2 - Only the following occupational categories qualify:

- Members of the Canadian Forces
- Federal or provincial government employees who were resident in Canada immediately prior to their posting abroad, or received a representation allowance for the year
- Persons who worked outside of Canada under a CIDA assistance program and were resident in Canada at any time in the three month period before their posting
- Members of the Canadian Forces overseas school staff

Note 3 - Tax Treaties – Canada has tax treaties with the following countries (as of January 2016):

Algeria	Cyprus	India	Luxembourg	Poland	Trinidad & Tobago
Argentina	Czech Republic	Indonesia	Malaysia	Portugal	Tunisia
Armenia	Denmark	Ireland	Malta	Romania	Turkey
Australia	Dominican Republic	Israel	Mexico	Russia	Ukraine
Austria	Ecuador	Italy	Moldova	Senegal	United Arab Emirates
Azerbaijan	Egypt	Ivory Coast	Mongolia	Serbia	United Kingdom
Bangladesh	Estonia	Jamaica	Morocco	Singapore	United States
Barbados	Finland	Japan	Netherlands	Slovak Republic	Uzbekistan
Belgium	France	Jordan	New Zealand	Slovenia	Venezuela
Brazil	Gabon	Kazakhstan	Nigeria	South Africa	Vietnam
Bulgaria	Germany	Kenya	Norway	Spain	Zambia
Cameroon	Greece	Korea, Rep of	Oman	Sri Lanka	Zimbabwe
Chile	Guyana	Kuwait	Pakistan	Sweden	* The treaty with China
China (PRC)*	Hong Kong	Kyrgyzstan	Papua New Guinea	Switzerland	does not apply to Hong
Colombia	Hungary	Latvia	Peru	Tanzania	Kong (which has its own
Croatia	Iceland	Lithuania	Philippines	Thailand	tax treaty with Canada)
					or Taiwan

Tax Treaty Tie-Breaker Rules:

If there is a tax treaty, the following tie-breaker questions must be asked and answered in the order specified below. The first question that has a single box checked will determine the client's country of residence for tax purposes.

- | | | | |
|---|---|---|---|
| 1. Where is the client's permanent home? (A permanent home is a dwelling, belonging to or rented by the client that is available at all times continuously, not just occasionally).
<input type="checkbox"/> Canada <input type="checkbox"/> Other
If in both countries, or neither country, go to next question | 2. Where are the client's personal and economic relationships? (the client's centre of vital interests)
<input type="checkbox"/> Canada <input type="checkbox"/> Other
If in both countries, or neither country, go to next question | 3. Where does the client live most of the time? (the client's habitual abode)
<input type="checkbox"/> Canada <input type="checkbox"/> Other
If in both countries, or neither country, go to next question | 4. What is the client's country of citizenship?
<input type="checkbox"/> Canada <input type="checkbox"/> Other
If in both countries, or neither country, status must be determined by a competent authority. |
|---|---|---|---|

Notes: If the other country is Kuwait or the United Arab Emirates, the client cannot be a resident of either unless he or she is a national/citizen of those countries. Medical professionals from Saudi Arabia in Canada to study are legally government employees (like consular diplomats) and are not subject to tax in Canada.

World income:

A. List any income earned in the year while the client was resident in Canada:

Canadian-source income: _____

Foreign-source income: _____

B. List any income earned in the year while the client was **NOT** resident in Canada:

Canadian-source income: _____

Foreign-source income: _____

Reporting requirements of emigrants:

Emigrants who own certain types of property on the date of departure must report the deemed disposition of those properties on Schedule 3 of the T1 and on Form T1243. If the total value of certain types of property owned on the date of departure amounts to \$25,000 or more, Form T1161 must be completed and submitted.

Note: While use of this guide should provide a reliable determination of residency status in the majority of cases, there is no guarantee that the CRA will make the same determination.