



# **Welcome International Students!**

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# Who Must File A Canadian Tax Return?

- Every person **RESIDENT** in Canada during the year
- Anyone who **lives in Canada** or who stays here for **>183 days** in a year
- **Citizenship is irrelevant.**
- **Tax treaty** with your country of birth will prevent **double taxation**

***FAQ → What happens if I don't file?***

# What is a Social Insurance Number?

- Identification Number  
Needed to file an Income  
Tax Return

# Two Scenarios:



- You are eligible for a SIN:
- They will provide you with information on the application process!



You are not eligible for a SIN:  
You have to complete Form T1261 (Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents.

Link for Form:

<http://www.cra-arc.gc.ca/E/pbg/tf/t1261/README.html>



**If you do not have a SIN,  
follow these steps:**

Contact Service Canada  
at 1-800-206-7218

# What Income Do You Include?



## World-wide income:

- Salary as per T4 slip from your employer
- Investment income as per T3 and T5 slips from the investment company or bank
- Scholarships and bursaries are not taxable income for full-time students



Even if you have **no income**, you can still file a Canadian tax return

# What Items Can You Deduct?

- For a salaried employee – only expenses certified by the employer
- For the typical student you can claim tax credits:
  - Tuition fees, education and textbook credit. You will need the **T2202A** slip from the university. This credit can be **carried over** to future years if not needed this year. It can also be **transferred** to a supporting Canadian spouse or parent

***FAQ → Can you deduct rent and food → NO  
PERSONAL EXPENSES***

# What Items Can You Deduct?

- Bus passes 15 % of total amount paid for the year is a tax credit
- Medical and dental expenses could be a tax credit
- Donations given to registered charities is a tax credit

***Note → If you don't have any income, then the above credits will not be used***



# **To claim credit you need to have receipts**

- STM monthly passes
- Doctors, dentists,  
prescription drugs and  
insurance
- Donations

# What Refundable Credits Can I Get?

- **GST Refunds:**

- All low-income Canadian residents are eligible
- You **MUST** file a tax return
- Even if you have **NO** Income, you are still eligible
- CRA will automatically calculate the amount and send cheques to you in quarterly amounts

# What Refundable Credits Can I Get?

- **Quebec Solidarity Tax Credit**
  - For International students, you **MUST** be a **Quebec resident for at least 18 months** prior to applying
  - Complete **Schedule D** of the Quebec tax return
  - Must enter data from Releve 31, which must be received from your landlord

# What Refundable Credits Can I Get?

- **Quebec Solidarity Tax Credit**
  - Must register for **direct deposit** by completing form LM-3.Q-V

# Contact Information:

<b>To reach Revenu Quebec</b>	<b>514-864-6299</b>
<b>To reach Service Canada</b>	<b>514-864-6299</b>
<b>To reach Canada Revenue Agency</b>	<b>1-800-959-8281</b>

# Sources:

- <http://www.cra-arc.gc.ca/E/pbg/tf/t1261/README.html>
- <http://www.cra-arc.gc.ca/internationalstudents/>
- <http://www.cra-arc.gc.ca/E/pbg/tf/5005-r/5005-r-fill-14e.pdf>