



Newcomers to Canada 2011

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Canada Revenue
Agency

Agence du revenu
du Canada

Canada

NOTE: In this publication, the text inserted between square brackets represents the regular print information.

Is this pamphlet for you?

This pamphlet is for you if you left another country to settle in Canada in 2011.

This pamphlet will introduce you to the Canadian tax system and help you to complete your first income tax return as a resident of Canada.

If you are in Canada temporarily in 2011, this pamphlet does not apply to you. Instead, see Guide T4058, NON-RESIDENTS AND INCOME TAX.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD), or MP3. For more information, go to **www.cra.gc.ca/alternate** or call **1-800-959-2221**. If you are outside Canada and the United States, call the International Tax Services Office collect at **613-952-3741**.

La version française de cette publication est intitulée NOUVEAUX ARRIVANTS AU CANADA.

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Before you start

Are you a resident of Canada?

You become a resident of Canada for income tax purposes when you establish significant residential ties in Canada. You usually establish these ties on the date you arrive in Canada.

What are residential ties?

Residential ties include:

- a home in Canada;
- a spouse or common-law partner (see the definition in the GENERAL INCOME TAX AND BENEFIT GUIDE) and dependants who move to Canada to live with you;
- personal property, such as a car or furniture; and
- social ties in Canada.

Other ties that may be relevant include a Canadian driver's licence, Canadian bank accounts or credit cards, and health insurance with a Canadian province or territory.

Newcomers to Canada who have established residential ties with Canada may be:

- protected persons;
- people who have applied for or received permanent resident status from Citizenship and Immigration Canada; or
- people who have received approval-in-principle from Citizenship and Immigration Canada to stay in Canada.

If you were a resident of Canada in an earlier year, and you are now a non-resident, you will be considered a Canadian resident when you move back to Canada and re-establish your residential ties.

Do you need help determining your residency status?

If you are not sure whether you are a resident of Canada for income tax purposes, complete Form NR74, DETERMINATION OF RESIDENCY STATUS (ENTERING CANADA). Send us the form as soon as possible so

we can give you an opinion on your residency status before your tax return is due.

For more information about residency status, see Interpretation Bulletin IT-221, DETERMINATION OF AN INDIVIDUAL'S RESIDENCE STATUS.

Canada's tax system

Canada's tax system is similar to that of many countries. Employers and other payers usually deduct taxes from the income they pay you, and people with business or rental income normally pay their taxes by instalments.

Many of the benefits people enjoy in Canada are made possible through taxes. Canada's tax system pays for roads, public utilities, schools, health care, economic development, cultural activities, defence, and law enforcement.

Each year, you determine your tax obligation by completing an income tax return and sending it to us. On the return, you list your income and deductions, calculate federal and provincial or territorial tax, and determine if you have a balance of tax owing for the year, or whether

you are entitled to a refund of some or all of the tax that was deducted from your income during the year.

Under Canada's tax system, it is your right and responsibility to determine your income tax status and to pay your correct amount of taxes for each year according to the law.

Guide RC17, TAXPAYER BILL OF RIGHTS GUIDE: UNDERSTANDING YOUR RIGHTS AS A TAXPAYER, outlines the fair treatment you are entitled to receive when you deal with us. You have other rights that are defined in the CANADIAN CHARTER OF RIGHTS AND FREEDOMS, in statutes, and in common law.

Compliance

Each year, the Canada Revenue Agency (CRA) promotes compliance and taxpayer education through many review programs.

Under some programs, we review a number of deductions and credits on the individual income tax return and ensure that various income amounts have been correctly reported. We also review benefits and

credits such as the Canada Child Tax Benefit (CCTB), and the goods and services tax/harmonized sales tax (GST/HST) credit.

The underground economy

The underground economy is defined as income earned but not reported for income tax purposes and the sale of goods or services on which taxes or duties have not been paid. The underground economy is often associated with the exchange of goods and services for cash where no records are kept.

The CRA works to maintain the confidence of Canadians in the fairness and honesty of Canada's tax system. As part of its efforts to fight the underground economy, the CRA works with the provinces, territories, private sector, and other countries to encourage compliance with Canada's tax laws and ensure that those who do not comply have no unfair advantage over honest taxpayers.

The CRA has developed a balanced approach to fighting the underground economy. This approach includes:

- enforcement activities such as audits to penalize those who try to operate outside the system; and

- an educational strategy to increase awareness of the risks and consequences of participating in the underground economy.

Social insurance number

As a newcomer to Canada, you will need a social insurance number (SIN). The SIN is a nine-digit identification number that is unique, personal and confidential.

We use it to identify you for income tax and benefit purposes. You have to give your SIN to anyone who prepares tax information slips for you.

Your SIN is also used to update your record of earnings for your contributions to the Canada Pension Plan (CPP) or the Quebec Pension Plan (QPP). It is important that you use the SIN assigned to you, since the amount of CPP or QPP benefits you will receive when you retire is based on your record of earnings.

If you have a SIN that starts with the number 9, a temporary tax number (TTN), or an individual tax number (ITN), and you decide to

become a permanent resident of Canada, you have to apply for a new SIN.

If you do not already have a SIN, you can apply for one at the nearest Service Canada office. For more information on how to apply for a SIN or to find a Service Canada location near you, visit www.servicecanada.gc.ca or call **1-800-206-7218**.

Canada Child Tax Benefit (CCTB) and Child Disability Benefit (CDB)

If you are responsible for the care and upbringing of a child who lives with you and is under 18 years of age, you may be eligible for monthly CCTB and related provincial or territorial benefits for that child.

We base the amount of your payments on the number of children you have, their age, and your family net income. Both you and your spouse or common-law partner (if applicable) must file tax returns every year so that we can calculate the amount of your CCTB, even if there is no income to report.

To apply for the CCTB and related provincial or territorial benefits, complete Form RC66, CANADA CHILD BENEFITS APPLICATION. Depending on your immigration and residency status, you may have to complete Schedule RC66SCH, STATUS IN CANADA/STATEMENT OF INCOME. Send us a completed Form RC66 along with any required schedules and documentation as soon as possible after you and your child arrive in Canada.

You can also receive a CDB, in addition to the CCTB, if your child meets the criteria for the disability amount and we approved Form T2201, DISABILITY TAX CREDIT CERTIFICATE, for the child. You can get forms at www.cra.gc.ca/benefits or by calling **1-800-959-2221**.

Universal Child Care Benefit (UCCB)

Families receive \$100 per month for each child under six years of age.

We will determine if your family is eligible to receive the UCCB based on the information in your Canada Child Benefits application (see the previous section for more details on applying for the CCTB).

Unwinding a deemed disposition for returning residents

If you ceased to be a resident of Canada after October 1, 1996, and you re-establish Canadian residency, you can elect to make an adjustment to the deemed dispositions you reported when you emigrated. We refer to this as an election to "unwind" a previous deemed disposition.

You can make this election to unwind if you still own some or all of the property that was deemed disposed of when you emigrated. If you make this election for **taxable Canadian property**, you can reduce the gain reported on your return for the year you emigrated by an amount you specify – up to the amount of the gain you reported.

If you make this election, the amount of the gain from the deemed disposition on **other than** taxable Canadian property that you reported on your return for the year you emigrated can be reduced by the least of:

- the amount of the gain reported on your return for the year you emigrated;

- the fair market value (FMV) of the property on the date you returned to Canada; or
- any other amount to a maximum of the lesser of the above-noted amounts.

Note

The definition of taxable Canadian property changed on March 5, 2010. As a result, property that was considered taxable Canadian property when you became a non-resident may no longer be considered taxable Canadian property when you return to Canada. If this is the case, special rules may apply. For more information, contact the International Tax Services Office.

The election to unwind may result in the reduction or elimination of the tax owing for the gain from the previously reported deemed disposition of property on emigration. If you make this election, and you had previously elected to defer payment of the tax owing on the income from the deemed disposition, some or all of the security you may have provided may be returned to you.

You can make this election by sending the International Tax Services Office your request in writing on or before your filing-due date for the year you re-establish Canadian residency. You must also include a list of the properties you own and the fair market value of each property to which this election applies.

Previously deferred tax

When you immigrate to Canada, you are generally considered to have disposed of, and to have immediately reacquired, most properties you own on the date you immigrate. If you had previously elected to defer payment of the tax owing on the income from the deemed disposition of property, on other than taxable Canadian property on emigration, you may now have to pay the deferred tax.

For more information, contact the International Tax Services Office.

Do you have to file a tax return?

Even if you lived in Canada for only part of the year, you may have to file a tax return. For example, you have to file a tax return if you owe tax, or if you want to claim a refund.

Even if you have no income to report or tax to pay, you must file a tax return to apply for the goods and services tax/harmonized sales tax (GST/HST) credit, or if you or your spouse wants to begin or to continue receiving the Canada Child Tax Benefit and related provincial or territorial benefits.

For more information, see "Do you have to file a return?" in the GENERAL INCOME TAX AND BENEFIT GUIDE.

If you lived in Quebec on December 31, 2011, you may have to file a separate provincial return. For more information, visit the Revenu Québec Web site at www.revenuquebec.ca or call **1-800-267-6299**.

Which tax package should you use?

Use the GENERAL INCOME TAX AND BENEFIT GUIDE and the forms book for the province or territory where you lived on December 31, 2011. Tax rates and tax credits are different in each province and territory, so it is important to use the correct forms book.

Note

The electronic filing options are not available to a newcomer to Canada.

Where can you get the tax package you need?

You can get the GENERAL INCOME TAX AND BENEFIT GUIDE and forms book at www.cra.gc.ca/forms or by calling **1-800-959-2221** (calls from Canada and the United States).

What date is your 2011 tax return due?

Generally, your 2011 tax return has to be filed **on or before April 30, 2012.**

Self-employed persons – If you or your spouse or common-law partner carried on a business in 2011 (other than a business whose expenditures are primarily in connection with a tax shelter), your return for 2011 has to be filed **on or before June 15, 2012.** However, if you have a balance owing for 2011, you still have to pay it **on or before April 30, 2012.**

Deceased persons – If you are the legal representative (executor, administrator, or liquidator) of the estate of an individual who died in 2011, you may have to file a return for 2011 for that individual. For information about your filing requirements and options, see Guide T4011, PREPARING RETURNS FOR DECEASED PERSONS.

If you owe tax and do not file your tax return by the due date, we will charge you a late-filing penalty and interest on any unpaid amounts. For more information, see the section called "What penalties and interest do we charge?" in the GENERAL INCOME TAX AND BENEFIT GUIDE.

Note

When a due date falls on a Saturday, a Sunday, or a holiday recognized by the CRA, we consider your return to be filed on time or your payment to be paid on time if we receive it or it is postmarked on the next business day. For more information, go to www.cra.gc.ca/dates-ind.

Mail your 2011 return to the International Tax Services Office (ITSO). This pamphlet includes a return envelope addressed to the ITSO. **Do not** mail your return to any other address.

Completing your tax return

Most of the information you need to complete your 2011 tax return is in the GENERAL INCOME TAX AND BENEFIT GUIDE. However, this section includes some additional information you will need.

Identification

It is important that you complete the entire identification area on pages 3 and 4 [1] of your tax return. We need this information to assess your return and calculate your goods and services tax/harmonized sales tax (GST/HST) credit, plus any benefits to which you may be entitled under the Canada Child Tax Benefit.

Enter the date you arrived in Canada in 2011 in the appropriate area on page 2 [1] of your tax return as shown in the example below.

Example

Harinder arrived in Canada from Ukraine on June 8, 2011. She will enter the date of entry as shown on page 19 [below].

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2011**, give the date of:

	Month		Day			Month		Day	
entry	0	6	0	8	or departure				

If you have requested a social insurance number (SIN), but have not yet received one, and the deadline for filing your tax return is near, file your return without a SIN to avoid the late-filing penalty and interest charges. Include a note to explain that you have requested but not yet received a SIN.

Information about your spouse or common-law partner

Enter your spouse or common-law partner's **net world** income for 2011. Net world income is the net income from all sources both inside and outside of Canada. Underneath, enter your spouse or common-law partner's net world income for the period **you** were resident in Canada. If applicable also enter the amount of Universal Child Care Benefit included on line 117, and the amount of Universal Child Care Benefit repayment included on line 213 of his or her return.

Goods and services tax/harmonized sales tax (GST/HST) credit application

GST is a tax that you pay on most goods and services sold or provided in Canada. In some provinces, GST has been blended with provincial sales tax and is called **HST**.

The **GST/HST credit** helps individuals and families with low and modest incomes offset all or part of the GST or HST that they pay.

We will base your credit on the number of children you have and on your family net income. This information is also used to calculate payments from related provincial programs.

If you become a resident of Canada in the year, you may be entitled to the GST/HST credit after your arrival. For more information, see Form RC151, GST/HST CREDIT APPLICATION FOR INDIVIDUALS WHO BECOME RESIDENTS OF CANADA.

To receive the GST/HST credit for any eligible children, you will have to register them by completing Form RC66, CANADA CHILD BENEFITS APPLICATION.

To receive the GST/HST credit and any related provincial credits, you have to apply for them each year. Complete the GST/HST credit application area on page 6 [1] of your tax return. If you qualify, we will make payments in July and October 2012, and in January and April 2013.

For more information, see Booklet RC4210, GST/HST CREDIT.

Income

You have to report your world income for the part of the year that you were **a resident of Canada**. World income is income from all sources, both inside and outside Canada. In some cases, pension income from outside of Canada may be exempt from tax in Canada due to a tax treaty, but you must still report the income on your tax return. You can deduct the exempt part on line 256 of your tax return.

For the part of the year that you were **not a resident of Canada**, you have to report **only** the following income:

- income from employment in Canada or from a business carried on in Canada;

- taxable capital gains from disposing of taxable Canadian property; and
- the taxable part of scholarships, fellowships, bursaries, and research grants you received from Canadian sources.

Note

For the part of the year that you were **not a resident of Canada**, do not include on your tax return any gain or loss from disposing of taxable Canadian property, or a loss from a business carried on in Canada if, under a tax treaty, the gain from that disposition or any income from that business is exempt from tax in Canada.

If you are a protected person and you received funds from a charitable organization such as a church group, you generally do not have to report the amounts on your tax return. However, if a charitable organization hired you as an employee, the employment income you received is taxable.

Deemed acquisitions

If you owned certain properties, other than taxable Canadian properties, while you were a non-resident of Canada, we consider you to have disposed of the properties and to have immediately reacquired them at a cost equal to their fair market value on the date you became a resident of Canada. This is called a **deemed acquisition**.

Usually, the fair market value is the highest dollar value you can get for your property in a normal business transaction.

You should keep a record of the fair market value of your properties on the date you arrived in Canada. The fair market value will be your cost when you calculate your gain or loss from selling the property in the future.

If you ceased to be a resident of Canada after October 1, 1996, and have re-established Canadian residency, you can elect to make an adjustment to the deemed dispositions you reported when you emigrated from Canada. See "Unwinding a deemed disposition for returning residents" on page 12 [8].

Deductions

Registered retirement savings plan contributions

Generally, you cannot deduct contributions you made to a registered retirement savings plan (RRSP) in 2011 if this is the first year that you will be filing a tax return in Canada.

However, if you filed a tax return in Canada for any tax year from 1990 to 2010, you may be able to claim a deduction for RRSP contributions in Canada for 2011. We base the maximum amount you can deduct on certain types of income you earned in earlier years.

For more information, see line 208 in the GENERAL INCOME TAX AND BENEFIT GUIDE or see Guide T4040, RRSPs AND OTHER REGISTERED PLANS FOR RETIREMENT.

Pension Income Splitting

If you **and** your spouse or common-law partner were residents of Canada on December 31, 2011, you can elect to split your pension income that qualifies for the pension income amount (see line 314 on Schedule 1). To make this election, you **and** your spouse or common

law-partner must complete and attach Form T1032, JOINT ELECTION TO SPLIT PENSION INCOME, to your returns.

Moving expenses

Generally, you cannot deduct moving expenses incurred to move to Canada.

However, if you entered Canada to attend courses as a student in full-time attendance enrolled in a program at a post-secondary level at a university, college, or other educational institution, and you received a **taxable** scholarship, bursary, fellowship, or research grant to attend that educational institution, you may be eligible to deduct your moving expenses.

You **cannot** deduct moving expenses if your only income at the new location is scholarship, fellowship, or bursary income that is entirely exempt from tax.

For more information, see Form T1-M, MOVING EXPENSES DEDUCTION.

Support payments

If you make spousal or child support payments, you may be able to deduct the amounts you paid, even if your former spouse or common-law partner does not live in Canada. For more information, see Guide P102, SUPPORT PAYMENTS.

Treaty-exempt income

You have to report your world income (income from all sources both inside and outside of Canada) that you received after you became a resident of Canada. However, part or all of the income may be exempt from Canadian tax if Canada has a tax treaty with the country in which you earned the income and there is a provision in the treaty that prevents Canada from taxing the type of income you received. You can deduct the exempt part on line 256 of your return.

For a list of the countries with which Canada has tax treaties, see "Tax treaties" on page 37 [22]. If you are not sure if the applicable tax treaty contains a provision that makes your income from sources outside of Canada exempt from tax in Canada, contact us.

Federal tax and credits

Complete Schedule 1, FEDERAL TAX, to calculate your federal tax and any credits that apply to you.

Federal non-refundable tax credits

As a newcomer to Canada during 2011, you may be limited in the amount you can claim this year for certain federal non-refundable tax credits.

To determine the total you can claim, add:

- the amount for each federal non-refundable tax credit that applies to the part of the year that you were **not resident** in Canada (as explained in the next section); and
- the amount for each federal non-refundable tax credit that applies to the part of the year that you were **resident** in Canada (as explained on page 30 [18]).

The total amount you claim for each federal non-refundable tax credit cannot be more than the amount you would have claimed if you were resident in Canada for the whole year.

For the part of the year you were not a resident of Canada

You can claim the following federal non-refundable tax credits, as long as they apply, if you are reporting Canadian-source income (as listed under "Income" on page 21 [13]) for the part of the year you were not a resident of Canada:

- Canada Pension Plan or Quebec Pension Plan contributions;
- social security arrangement contributions (see Form RC269, EMPLOYEE CONTRIBUTIONS TO A FOREIGN PENSION PLAN OR SOCIAL SECURITY ARRANGEMENT FOR 2011 – NON-UNITED STATES PLANS OR ARRANGEMENTS);
- Employment Insurance premiums;
- disability amount (for yourself);
- interest paid on loans for post-secondary education made to you under the CANADA STUDENT LOANS ACT, the CANADA STUDENT

FINANCIAL ASSISTANCE ACT, or similar provincial or territorial government laws;

- tuition fees (for yourself); and
- donations and gifts.

In addition, if the Canadian-source income you are reporting for the part of the year you were not a resident of Canada represents **90% or more** of your net world income for that part of the year (or if you had no income from sources inside and outside Canada for that part of the year), you can claim the remaining applicable federal non-refundable tax credits in full. See the GENERAL INCOME TAX AND BENEFIT GUIDE for a list of the remaining federal non-refundable tax credits.

Note

If you are claiming full federal non-refundable tax credits, **attach a note to your tax return** stating your net world income (in Canadian dollars) for the part of the year that you were not a resident of Canada. Show separately the net income you received from sources inside and outside Canada for that part of the year. We cannot allow full federal non-refundable tax credits without this note.

For the part of the year you were a resident of Canada

You can claim the following federal non-refundable tax credits, as long as they apply, to the part of the year that you were a resident of Canada:

- Canada Pension Plan or Quebec Pension Plan contributions;
- social security arrangement contributions (see Form RC269, EMPLOYEE CONTRIBUTIONS TO A FOREIGN PENSION PLAN OR SOCIAL SECURITY ARRANGEMENT FOR 2011 – NON-UNITED STATES PLANS OR ARRANGEMENTS);
- Employment Insurance premiums;
- Provincial Parental Insurance Plan premiums;
- volunteer firefighters' amount;
- Canada employment amount;
- public transit amount;
- children's fitness amount;
- children's arts amount;

- home buyers' amount;
- adoption expenses;
- pension income amount (for yourself);
- interest paid on loans for post-secondary education made to you under the CANADA STUDENT LOANS ACT, the CANADA STUDENT FINANCIAL ASSISTANCE ACT, or similar provincial or territorial government laws;
- tuition, education, and textbook amounts (for yourself);
- medical expenses; and
- donations and gifts.

In addition, you can claim the remaining applicable federal non-refundable tax credits based on the number of days you were a resident of Canada in the year (use the date of entry you entered in the Identification area on your tax return to calculate the number of days). See the GENERAL INCOME TAX AND BENEFIT GUIDE for a list of the remaining federal non-refundable tax credits.

Example 1 (see line 300 in the guide)

David arrived in Canada from Australia on May 6, 2011.

He entered "05-06" in the Identification area of his return. He then calculated that from May 6 to December 31, there were 240 days. David claims the basic personal amount calculated as follows:

$$\frac{240 \text{ days in Canada}}{365 \text{ days in 2011}} \times \$10,527 = \$6,921.86$$

David will enter \$6,921.86 on line 300 of his Schedule 1.

Example 2 (see line 301 in the guide)

Jennifer is 70 years old. She arrived in Canada on March 31, 2011. Her net income between March 31 and December 31, 2011, was \$30,000. Jennifer calculates the age amount she can claim as follows:

$$\frac{276 \text{ days in Canada}}{365 \text{ days in 2011}} \times \$6,537 = \$4,943.05$$

<u>Jennifer's net income</u>	=	\$ 30,000.00	
<u>2011 age base amount</u>	=	\$ 32,961.00	
<u>276 × \$32,961</u>	=	<u>\$ 24,923.93</u>	
<u>365</u>			
<u>\$30,000.00 – \$24,923.93</u>	=	<u>\$ 5,076.07</u>	
		\$ 5,076.07 × 15%	= <u>\$ 761.41</u>
<u>The age amount is \$4,943.05 – \$761.41</u>			= <u>\$4,181.64</u>

Example 3 (see line 303 in the guide)

Suzanne and her spouse Richard arrived in Canada permanently on September 23, 2011. Suzanne's net income between September 23 and December 31 was \$100,000 and Richard's was \$800 in the same period. Suzanne can claim a spousal or common-law partner amount calculated as follows:

1) Prorate the maximum claim of \$10,527.

$$\frac{100 \text{ days in Canada} \times \$10,527}{365 \text{ days in 2011}} = \$ 2,884.11$$

2) Subtract spouse's or common-law partner's net income.

$$\$2,884.11 - \$800.00 = \underline{\$ 2,084.11}$$

Suzanne claims \$2,084.11 on line 303 of her return.

Federal foreign tax credits

After you become a resident of Canada, you may receive income from the country where you used to live or from another country. This income may be subject to tax in Canada **and** the other country. This could happen if:

- no tax treaty exists between Canada and the other country; or
- there is no provision in the tax treaty that prevents both countries from taxing the type of income you received.

If this is your situation, you may be able to reduce the amount of federal tax you have to pay in Canada by claiming a federal foreign tax credit for the foreign tax you paid. For information about federal foreign tax credits, see Form T2209, FEDERAL FOREIGN TAX CREDITS, or line 405 in the GENERAL INCOME TAX AND BENEFIT GUIDE.

Your province or territory may offer a similar credit. For more information, see the forms book for the province or territory where you lived on December 31, 2011, unless you were a resident of Quebec. In that case, see the guide for the Quebec tax return.

Provincial or territorial tax

Usually, you have to pay tax to the province or territory where you lived on December 31, 2011.

If you lived in Quebec on December 31, 2011, you can get information on how to calculate your Quebec provincial tax by contacting Revenu Québec.

If you lived in another province or territory on December 31, 2011, see the GENERAL INCOME TAX AND BENEFIT GUIDE and forms book for

the province or territory you lived in. This will provide information on how to calculate your provincial or territorial tax. You will have to complete Form 428.

Provincial or territorial non-refundable tax credits

Similar to federal non-refundable tax credits, as an immigrant, you may be limited in the amount you can claim this year for certain provincial or territorial non-refundable tax credits.

The rules for calculating your provincial or territorial non-refundable tax credits are the same rules used to calculate your corresponding federal non-refundable tax credits. However, the amounts used in calculating most provincial or territorial non-refundable tax credits are different from the corresponding federal credits.

Provincial or territorial tax credits

Certain provinces and territories have tax credits. For information on these credits and how to claim them, see the GENERAL INCOME TAX AND BENEFIT GUIDE and the forms book for the province or territory where you lived on December 31, 2011.

Tax treaties

Canada has tax conventions or agreements (commonly referred to as tax treaties) with the countries that are listed below. These tax treaties are designed to avoid double taxation for those who would otherwise have to pay tax in two countries on the same income. Generally, tax treaties determine how much each country can tax your income.

Algeria	China, (PRC)	Greece
Argentina	Croatia	Guyana
Armenia	Cyprus	Hungary
Australia	Czech Republic	Iceland
Austria	Denmark	India
Azerbaijan	Dominican Republic	Indonesia
Bangladesh	Ecuador	Ireland
Barbados	Egypt	Israel
Belgium	Estonia	Italy
Brazil	Finland	Ivory Coast
Bulgaria	France	Jamaica
Cameroon	Gabon	Japan
Chile	Germany	Jordan

Kazakhstan	Peru	United Kingdom
Kenya	Philippines	United States
Korea, Republic of	Poland	Uzbekistan
Kuwait	Portugal	Venezuela
Kyrgyzstan	Romania	Vietnam
Latvia	Russia	Zambia
Lithuania	Senegal	Zimbabwe
Luxembourg	Singapore	
Malaysia	Slovak Republic	
Malta	Slovenia	
Mexico	South Africa	
Moldova	Spain	
Mongolia	Sri Lanka	
Morocco	Sweden	
Netherlands	Switzerland	
New Zealand	Tanzania	
Nigeria	Thailand	
Norway	Trinidad and Tobago	
Oman	Tunisia	
Pakistan	Ukraine	
Papua New Guinea	United Arab Emirates	

For more information

If you need help after reading this publication, visit www.cra.gc.ca or call **1-800-959-8281** (calls from Canada and the United States). You can also call the International Tax Services Office at the telephone numbers provided on page 41 [the back cover] of this publication.

To get our forms or publications, go to www.cra.gc.ca/forms or call **1-800-959-2221** (calls from Canada and the United States).

Representative

You can authorize a representative (such as your spouse or common-law partner, tax preparer, or accountant) to get information about your tax matters and give us information on your behalf. We will accept information from and/or provide information to your representative **only** after we are satisfied that you have authorized us to do so through www.cra.gc.ca/myaccount, in writing, or by sending a completed Form T1013, AUTHORIZING OR CANCELLING A REPRESENTATIVE. **Your authorization will stay in effect until you cancel it, it reaches the expiry date you choose, or we receive notification of your death.**

What should you do if you move?

If you move, let us know your new address **as soon as possible**. This will ensure that you receive your tax package for next year and any GST/HST credit, Universal Child Care Benefit, Canada Child Tax Benefit, and Child Disability Benefit payments to which you are entitled. Otherwise, your payments may stop, whether you receive them by **cheque** or by **direct deposit**.

You can advise us by calling or writing. If you are writing, send your letter to your tax centre. Make sure you sign it, and include your social insurance number, your new address, and the date of your move.

International Tax Services Office

International Tax Services Office
Post Office Box 9769, Station T
Ottawa ON K1G 3Y4
CANADA

Regular hours of service

Monday to Friday (holidays excluded)
8:15 a.m. to 5:00 p.m. (Eastern Time)

Extended hours of telephone service

From mid-February to the end of April

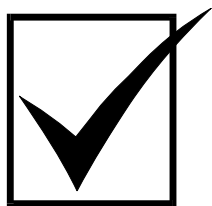
Monday to Thursday (holidays excluded)
8:15 a.m. to 9:00 p.m. (Eastern Time)
Friday (holidays excluded)
8:15 a.m. to 5:00 p.m. (Eastern Time)

Calls from Canada and the U.S.	1-800-267-5177
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Calls from outside Canada and the U.S.	613-952-3741
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Fax number	613-941-2505
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We accept collect calls.

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments and suggestions to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5
CANADA