



## Instructions

Follow the instructions below that apply to you as a non-resident of Canada or as a Canadian resident. Include with your completed form a copy of any documents you have to support your refund claim, e.g., a certificate or a contract. To avoid any processing delays, please complete all applicable sections.

### Non-residents of Canada

- If you received an NR4 slip from a payer, complete this form to the end of the "Certification" area and attach a copy of your NR4 slip.
- If you have not received an NR4 slip, complete this form to the end of the "Certification" area and send it to the payer or disbursing agent who will complete the "Certificate of tax withheld" section.
- You may be the beneficial owner of securities registered in the name of a nominee and you may have received an NR4 slip from a payer. If so, in the name of the nominee, you should do the following:
  - a) complete this form to the end of the "Certification" area;
  - b) complete an affidavit regarding the beneficial ownership of the securities (complete a separate affidavit each time the income flows through more than one nominee); and
  - c) attach a copy of the NR4 slip and affidavit to this form.
- Keep copy 2 of this form for your records.
- Send copy 1 of this form to us at Canada Customs and Revenue Agency no later than two years after the end of the calendar year in which the non-resident tax was remitted. Our address is:

International Tax Services Office  
2204 Walkley Road  
Ottawa ON K1A 1A8  
Canada

### Canadian residents

- A payer may have withheld non-resident tax from you and, as a result, you received an NR4 slip. If so, attach a copy of the NR4 slip to your *Individual Income Tax Return, Corporation Income Tax Return, or Estate Trust Return*, as applicable. Claim a credit for the non-resident tax against the tax payable in the return.
- A payer may have withheld non-resident tax, but you did not receive an NR4 slip. If so,
  - a) complete this form to the end of the "Certification" area;
  - b) forward the form to the payer or disbursing agent for completion of the "Certificate of tax withheld" section; and
  - c) attach copy 1 of this form to your *Individual Income Tax Return, Corporation Income Tax Return, or Estate Trust Return*, as applicable. Claim a credit for the non-resident tax against the tax payable in the return.
- Send your return to the nearest Canada Customs and Revenue Agency tax centre.

## Information

- A CUSIP number identifies a publicly traded security. If your claim involves such a security, enter the CUSIP number in the space provided on the front of this form.
- A securities lending arrangement is an arrangement where the owner of a security transfers or lends a security to an arm's-length person with the expectation that, at or after a specified time, the borrower will transfer or return to the lender a security identical to that originally transferred or lent.
- We will issue refunds in a foreign currency only if the tax was remitted in that currency. We use the exchange rate that applies on the date we issue the refund cheque. As a result, the amount refunded may be different from the amount requested.
- The control number printed on the front of this form will appear on the refund cheque.
- We do not refund amounts of less than \$2.
- If we approve your application, we will send your refund cheque to the address indicated in the "Applicant's name" area of this form.
- If you need help, please contact the International Tax Services Office at 1-800-267-3395 (within Canada and the United States) or (613) 952-2344 (outside North America).