



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Income Tax Guide for Electing under Section 216 2023

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The CRA's publications and personalized correspondence are available in braille, large print, e-text, and MP3. For more information, go to [canada.ca/cra-multiple-formats](http://canada.ca/cra-multiple-formats) or call **1-800-959-8281**.

If you are outside Canada and the United States, call **613-940-8495**. The CRA only accepts collect calls made through a telephone operator. After your call is accepted by an automated response, you may hear a beep and notice a normal connection delay. This service operates in Eastern Standard Time and is open Monday to Friday from 8 am to 8 pm and Saturday from 9 am to 5 pm.

La version française de ce guide est intitulée Guide d'impôt pour le choix prévu à l'article 216.

Unless otherwise stated, all legislative references are to the Income Tax Act or, where appropriate, the Income Tax Regulations.

## Find out if this guide is for you

This guide contains information needed to elect under section 216 of the Income Tax Act as well as general information for non-residents receiving Canadian-source rental income. For more information, see page 4.

This guide is for you if you were a **non-resident of Canada** for all or part of 2023 and, while a non-resident, one of the following situations applied to you:

- You or a partnership which you were a member of received rental income from real or immovable property in Canada
- You or a partnership which you were a member of received timber royalties on a timber resource property or timber limit in Canada
- You or a partnership which you were a member of disposed of rental property (Canadian real or immovable property, timber resource property, or timber limit) that you had previously claimed capital cost allowance (CCA) for on a Section 216 return and, as a result of the disposition, you have a recapture of that CCA

### Notes

Do **not** use this guide if your rental income from real or immovable property in Canada is from carrying on a business in Canada. For more information about the filing requirements for this or any other type of income, see “Find out which tax package you should use” in Guide T4058, Non-Residents and Income Tax.

Although the CRA uses the term **rental income** in this guide, the information also applies to **timber royalties**.

Generally, you are a **non-resident of Canada** for tax purposes if you permanently live outside Canada and do **not** have any residential ties with Canada. For more information, see Income Tax Folio S5-F1-C1, Determining an Individual’s Residence Status, or Income Tax Folio S6-F1-C1, Residence of a Trust or Estate.

## Rental income and non-resident tax

If you receive rental income from real or immovable property in Canada, the payer (such as the tenant) or agent (such as the property manager) must withhold non-resident tax of 25% on the **gross** rental income paid or credited to you.

The payer must pay the tax on or before the 15th day of the month after the month the rental income is paid or credited to you. You should discuss this with your payer to make sure they withhold and remit the correct amount of non-resident tax to the CRA on your behalf.

If the payer does **not** withhold and remit this non-resident tax, the CRA will charge compound daily interest on the amount not withheld and remitted. The CRA may also charge a penalty.

The payer has to give you two copies of slip NR4, Statement of Amounts Paid or Credited to Non-Residents of Canada, showing the gross amount of rental income paid or credited to you during the year and the amount of non-resident tax withheld. The payer must also send the CRA an NR4 information return as explained in Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting.

Generally, the non-resident tax withheld is considered your final tax obligation to Canada on the rental income. However, if you elect under section 216 of the Income Tax Act, you may pay less tax. You may also receive a refund for all or part of the non-resident tax withheld.

### Note

You may want to have non-resident tax withheld on the **net** rental income instead of on the gross amount. For more information, see “Withholding on net rental income (Form NR6)” on the next page.

## Disposing of your rental property

If you have disposed of or are planning to dispose of your Canadian rental property, go to [canada.ca/cra-non-residents-dispositions](https://canada.ca/cra-non-residents-dispositions) or see Information Circular IC72-17R6, Procedures Concerning the Disposition of Taxable Canadian Property by Non-Residents of Canada – Section 116, for the special rules that apply.

### Note

If you owned a rental property in Canada for **less than 365 consecutive days** before it’s disposition, it is generally considered to be a flipped property. The resulting profit on the disposition is taxable as business income and not as a capital gain, unless the property was already considered inventory or the disposition relates to a specific life-event exception. For more information about flipped property and the life-event exceptions, see Guide T4037, Capital Gains.

## Other Canadian-source income

If you have other Canadian-source income for 2023, you may have to send the CRA a separate Canadian return to report it.

If you received Canadian-source employment or business income or you realized a taxable capital gain from disposing of taxable Canadian property in 2023, see Guide T4058, Non-Residents and Income Tax.

# Electing under section 216 of the Income Tax Act

## What is a section 216 election?

As a non-resident of Canada, you can choose to send the CRA a separate Canadian tax return to report your rental income from real or immovable property in Canada. Choosing to send the CRA this return is called electing under section 216 of the Income Tax Act.

A Section 216 return is separate from any other return you have to send the CRA for the year. You will find two copies of Form T1159, Income Tax Return for Electing under Section 216, (Section 216 return) in this guide.

### More than one Canadian rental property

If you have rental income from **more than one** rental property in Canada and make an election under section 216, you must report **all** of your Canadian rental income and expenses together in one Section 216 return.

## Why elect under section 216?

Electing under section 216 allows you to pay tax on your **net** Canadian-source rental income instead of the **gross** amount. If the non-resident tax that the payer withheld is more than the amount of tax payable on your Section 216 return, the CRA will refund the difference to you.

For more information about electing under section 216 and non-resident tax, see Archived Interpretation Bulletin IT-393R2, Election Re: Tax on Rents and Timber Royalties Non-Residents and Information Circular IC77-16R4, Non-Resident Income Tax.

### Example

You emigrated from Canada in 2021 and became a resident of Peru. You did not sell your house when you left Canada and decided to rent it out for a few years. In 2023, your property manager in Canada withheld and remitted non-resident tax of \$3,000 (25% of the gross rental income of \$12,000) to the CRA.

You had the following income and expenses from the property in 2023:

Gross rental income .....	\$12,000
Minus expenses:	
Allowable expenses .....	– \$6,000
Capital cost allowance .....	– <u>\$1,000</u>
Net rental income .....	\$5,000

To recover all or part of the non-resident tax withheld, you can choose to file a Section 216 return. If you file, you will report the gross amount and pay tax only on the net rental income of \$5,000. On the return, you will also claim the \$3,000 non-resident tax (which your property manager had withheld and remitted to the CRA) on line 43700 of the return to offset the tax payable.

You will receive a refund for the excess tax withheld as long as you send the CRA your 2023 Section 216 return by December 31, 2025.

## Withholding on net rental income (Form NR6)

If you elect under section 216, you can elect to have tax withheld on your **net** rental income instead of the **gross** amount.

To have non-resident tax withheld on your **net** rental income, you (or each non-resident who is a member of a partnership) and your agent have to complete Form NR6, Undertaking to File an Income Tax Return by a Non-Resident Receiving Rent from Real or Immovable Property or Receiving a Timber Royalty, and send it to the CRA for approval.

### Note

In this guide, the term “agent” refers to a property manager or any other person who acts on your behalf regarding your Canadian-source rental income. The agent must be a resident of Canada.

## When to send Form NR6 to the CRA

You should send the CRA Form NR6 on or before January 1 of **each year** or before the first rental payment is due. Your agent must continue to withhold non-resident tax on the **gross** rental income until the CRA approves your Form NR6 in writing.

## After the CRA approves Form NR6

After the CRA approves your Form NR6, your agent can withhold non-resident tax of 25% on your net rental income (that is the amount of rental income available after the rental expenses have been paid). Your agent must pay the tax on or before the 15th day of the month after the month the rental income is paid or credited to you. You should discuss this with your agent to make sure they withhold and remit the correct amount of non-resident tax to the CRA on your behalf.

If your agent does not withhold and remit this non-resident tax, the CRA will charge compound daily interest on the amount not withheld and remitted. The CRA may also charge a penalty.

The agent has to give you two copies of an NR4 slip showing the gross amount of rental income paid or credited to you during the year and the amount of non-resident tax withheld. The agent also has to send the CRA a completed NR4 information return as explained in Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting.

## Do you have to file a Section 216 return if you sent the CRA Form NR6?

If you sent Form NR6 and the CRA approved it, you must file a Section 216 return for that year. You have to file a return even if you have no tax payable or are not expecting a refund.

# Before you file

## Section 216 return due date

Generally, you have to send the CRA your Section 216 return within **two years** from the end of the year that the rental income was paid or credited to you.

If you sent the CRA Form NR6 for 2023 and the CRA approved it, you have to file your 2023 Section 216 return **on or before June 30, 2024**, and include the income and expenses from **all** of your Canadian rental properties.

Whether or not you completed Form NR6, you **must** file a Section 216 return for 2023 by April 30, 2024, if both of the following conditions apply:

- You disposed of rental property in 2023 that you had previously claimed capital cost allowance (CCA) for
- You are including the recapture of CCA on your 2023 return

### Notes

If you have a net rental loss, you still have to file your Section 216 return by the due date.

The CRA can extend the due date for filing your return in certain circumstances. For more information, contact the CRA.

When a due date falls on a Saturday, Sunday, or public holiday recognized by the CRA, your return is considered on time if the CRA receives it or if it is postmarked on or before the next business day. For more information, go to [canada.ca/taxes-dates-individuals](https://canada.ca/taxes-dates-individuals).

## If you do not file your Section 216 return by the due date

If you do **not** send the CRA your Section 216 return by the due date, your election will be invalid. If the payer did **not** withhold the correct amount of non-resident tax from your rental income, the CRA will issue a non-resident tax assessment to you.

If the CRA approved your Form NR6 for the year **and** you do not file your Section 216 return by the due date, you will be subject to non-resident tax on your **gross** rental income. If the correct amount of this tax was not withheld at source, the CRA will issue a non-resident tax assessment to your agent.

## Section 216 payment due date

If you have a balance owing for 2023, you must pay it **on or before April 30, 2024**. If your payment is late, the CRA will charge interest on the balance owing starting on May 1, 2024.

If you have disposed of the rental property and have to include a recapture of capital cost allowance (CCA) on your 2023 Section 216 return, any balance owing is due by April 30, 2024.

## Example

You are a resident of Australia who rents out a property that you own in Canada. You and your agent completed Form NR6 and sent it to the CRA before January 1, 2023, and the CRA approved it.

For 2023, you received rental income and had rental expenses as follows:

Gross rental income .....	\$20,000
Allowable expenses .....	<u>-\$15,000</u>
Net rental income .....	\$5,000

Because the CRA approved Form NR6, your agent was able to withhold and remit non-resident tax for 2023 on the net rental income (25% of \$5,000) rather than on the gross rental income (25% of \$20,000).

You **must** file a Section 216 return on or before July 2, 2024. If you did **not** send the return by the due date, your agent will have to pay an additional \$3,750 plus interest on your account. This \$3,750 is the difference between the amount withheld on your net rental income (25% of \$5,000 = \$1,250) and the amount you would have to pay on your gross rental income (25% of \$20,000 = \$5,000) if you had not filed Form NR6.

## Gather your documents

Gather any NR4 slips that have information about your rental income and supporting documents for any rental expenses or deductions you plan to claim.

## Missing slips or receipts

You must send the CRA your Section 216 return on time even if you are missing slips or receipts. If you know that you will not be able to get a missing slip by the due date, include the rental income and attach a note to your return saying which slips are missing and what you are doing to get them.

## Where to send your return

Use the envelope included in this guide to mail your Section 216 return to your tax centre. See the last page of this guide for the address of your tax centre.

# Completing your Section 216 return

## Identification

Incomplete or incorrect information may delay the processing of your return and any refund you may be entitled to.

### Email address

Enter your email address on your return if you would like to receive email notifications from the CRA and you agree to the **terms of use for email notifications** below. You can also register for email notifications by logging in to My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account) and selecting the “Notification preferences” service.

### Terms of use for email notifications

- The CRA will use the email address provided to notify you about any CRA mail available in My Account, and certain changes to your account information and other important account information
- Any mail that is eligible for electronic delivery will no longer be printed and mailed
- The notifications that are eligible for this service may change. You may not always be notified when new types of notifications are added or removed from this service
- To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on your account
- All CRA mail available in My Account is presumed to have been received on the date that the email notification is sent
- It is your responsibility to make sure that the email address provided to the CRA is up to date
- CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet service provider. You are responsible for any fees imposed by them
- Email notifications are sent unencrypted and unsecured. They could be lost, intercepted, viewed, or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications
- These terms of use may change from time to time. The CRA will provide advance notice of the effective date of any new terms. You agree that the CRA may notify you of these changes by emailing the new terms, or notice of where to find them, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do **not** agree to the new terms, you must remove your email address from My Account and no longer use the service

## Social insurance number (SIN), temporary tax number (TTN) or individual tax number (ITN)

If you requested a SIN but did not yet receive it, attach a note to your return and file it without your SIN. The CRA will assign you a TTN.

If you are **not** eligible for a SIN, complete Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents, and send it to the CRA as soon as possible. Do **not** complete Form T1261 if you already have a SIN, ITN, or TTN.

## Income

### Lines 12599 and 12600 – Rental income and timber royalties

Report your Canadian-source rental income from all of your Canadian rental properties for the 2023 calendar year. Enter your gross rental income on line 12599 of your return and net rental income or loss on line 12600 of your return. Also include any amount that a partnership allocated to you in its financial statements on line 12600 of your return.

Include a statement showing your rental income and expenses for the year with your return. Complete Form T776, Statement of Real Estate Rentals, to help you calculate your net rental income. Guide T4036, Rental Income, has detailed rental information and instructions on how to complete Form T776. For information on how to get these publications, see “Forms and publications” on page 11.

#### Notes

Do not complete Form T776 if you are reporting only income from timber royalties on a timber resource property or a timber limit in Canada.

If you immigrated to Canada or emigrated from Canada in 2023, include only your Canadian-source rental income for the part of the year you were a non-resident of Canada.

### Rental losses

If you have a rental loss, show the amount in brackets.

You cannot use a loss reported on your Section 216 return to reduce your income on another Canadian return for 2023 or any previous or future tax year. You also cannot apply this loss to a Section 216 return for any previous or future year. Finally, you cannot use a loss reported on any other Canadian return to reduce your income reported on your Section 216 return.

If you disposed of a rental property in 2023 that you had previously claimed capital cost allowance (CCA) for on a Section 216 return, you have to include any recapture of that CCA on line 12600 of your return. If a terminal loss occurs because of the disposition, include the loss when you calculate the amount to report on line 12600.

### Interest income

If you deposited your rental income into an account at a Canadian financial institution in 2023 and received interest income, do **not** include the interest income on your Section 216 return.

Generally, the interest that you receive, or that is credited to you, is exempt from Canadian withholding tax if the payer is an **unrelated person** (at **arm's length**).

For more information, contact the CRA. If you are in Canada or the United States, call **1-855-284-5946**. If you are outside Canada and the United States, call **613-940-8499**. The CRA only accepts collect calls made through telephone operators. After your call is accepted by an automated response, you may hear a beep and notice a normal connection delay.

## Deductions

### Line 20800 – RRSP deduction

You can claim a deduction for contributions that you made to a registered retirement savings plan (RRSP), pooled registered pension plan (PRPP), and specified pension plan (SPP) in Canada from March 2, 2023, to February 29, 2024, as well as any unused RRSP/PRPP contributions made in 1991 or later.

The maximum amount that you can deduct cannot be more than your RRSP/PRPP deduction limit. This limit is based on your earned income on Canadian tax returns from 1990 to 2022. If you are registered for CRA online services, you can view your current-year RRSP limit in My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account) or on the MyCRA mobile app.

You cannot claim an RRSP/PRPP contribution deduction on a Section 216 return and again on a return reporting other Canadian-source income.

For more information about RRSPs/PRPPs, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

### Line 20805–FHSA deduction

If you opened a first home savings account (FHSA) in 2023, you may be able to deduct contributions you made to your FHSAs between April 1, 2023 and December 31, 2023.

For more information, go to [canada.ca/tax-deductions-fhsa](https://canada.ca/tax-deductions-fhsa).

### Line 22000 – Support payments made

In certain circumstances, you can claim a deduction for support payments you made in 2023. However, you cannot claim a deduction for support payments on a Section 216 return and again on a return reporting other Canadian-source income. For more information, see Guide P102, Support Payments, and Income Tax Folio S1-F3-C3, Support Payments.

### Line 23200 – Other deductions

In certain circumstances, you can claim other deductions, such as legal fees that you paid in 2023 for advice or help in objecting to, or appealing, an assessment or decision under the Income Tax Act, as well as scholarships and research grants you repaid in 2023 that you previously reported as income on a Canadian return.

You cannot claim any of these deductions on a Section 216 return and again on a return reporting other Canadian-source income. For more information about these deductions, contact the CRA.

You cannot use a loss reported on any other return to reduce your income on your Section 216 return.

## Federal tax

Complete this part to calculate your federal tax, including the surtax for non-residents of Canada, on line 18 of your return.

### Line 40427 – Minimum tax carryover

If you paid minimum tax on any of your 2016 to 2022 Canadian returns but you do not have to pay minimum tax for 2023, you may be able to claim credits against your taxes for 2023 for all or part of the minimum tax you paid in those years.

To calculate your claim, complete Form T691, Alternative Minimum Tax, and attach it to your return.

You cannot claim a credit for a minimum tax carryover on a Section 216 return and again on a return reporting other Canadian-source income.

## Refund or balance owing

### Line 43700 – Total non-resident tax withheld

Enter the total amount of non-resident tax withheld on the rental income and timber royalties that you received in 2023 from box 17 of your NR4 slips.

Do not include tax withheld on other types of Canadian-source income.

Attach a copy of your NR4 slips to your return to support the amount of non-resident tax withheld on rental income and timber royalties.

### Line 47557 – Air quality improvement tax credit

If you were a member of a partnership in 2023, you can claim the amount of the credit allocated to you by the partnership for its fiscal period ending in 2023.

The amount allocated to you is shown in box 238 of your T5013 slip or in a letter provided to you by the partnership.

Enter on line 47557 of your return the total amount allocated to you from all partnerships.

### Line 47600 – Total tax remitted for the recapture of capital cost allowance (CCA)

You may have a recapture of CCA if you disposed of rental property that you claimed a CCA deduction for on your Section 216 return.

Enter your share of the total amount of tax remitted for the recapture of CCA from Form T2064, Certificate – Proposed Disposition of Property by a Non-Resident of Canada, or Form T2068, Certificate – The Disposition of Property by a Non-Resident of Canada.

Attach copy 2 of Form T2064 or Form T2068 to your return to support the amount of tax remitted for the recapture of CCA.

For more information about the disposition of rental property, see Guide T4058, Non-Residents and Income Tax.

## Line 48400 – Refund

Generally, the CRA does not refund a difference of \$2 or less.

Although you may be entitled to a refund for 2023, the CRA may keep all or part of it to apply against any amount you owe or are about to owe.

### Direct deposit

Direct deposit is a fast, convenient, and secure way to receive your CRA payments directly in your account at a financial institution in Canada. For more information and ways to enrol, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit) or contact your financial institution.

## Line 48500 – Balance owing

Your balance owing is due **no later than April 30, 2024**. Generally, the CRA does not charge a difference of **\$2 or less**.

Do **not** mail cash or include cash with your return.

**NEW!** As of January 1, 2024, remittances or payments to the Receiver General of Canada should be made as an electronic payment if the amount is **more than \$10,000**. Payers may face a penalty unless they cannot reasonably remit or pay the amount electronically. For more information, go to [canada.ca/payments](https://canada.ca/payments).

The CRA will charge daily compound interest on any outstanding balance starting May 1, 2024, until you pay your balance in full.

You or your representative can make a payment using:

- your or your representative's Canadian financial institution's online banking, mobile banking app, telephone banking services or in person with a remittance voucher (from My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account) or by contacting the CRA)
- the CRA's My Payment service at [canada.ca/cra-my-payment](https://canada.ca/cra-my-payment) using your Visa® Debit card, Debit Mastercard® or Interac® Online card (does **not** include credit cards)
- pre-authorized debit (PAD) at [canada.ca/my-cra-account](https://canada.ca/my-cra-account) (for more information on PADs go to [canada.ca/pay-authorized-debit](https://canada.ca/pay-authorized-debit))

You or your representative can make a payment without an account at a Canadian bank or credit union using:

- a wire transfer in Canadian dollars
- an international money order in Canadian dollars
- a bank draft in Canadian funds on a Canadian bank
- an internationally issued credit card through a third party service provider **for a fee**

For more information, go to [canada.ca/payments](https://canada.ca/payments).

If you want to mail your payment to the CRA, attach it to the front of your return. Make sure that you make out the payment to the Receiver General. Write your social insurance number, individual tax number, or temporary tax number and "Section 216" on the payment to help the CRA process it correctly.

Your payment will be considered paid on one of the following dates:

- Payments you or your representative make through a Canadian financial institution's online or telephone banking services are considered paid when your financial institution credits the CRA with your payment
- Payments you or your representative make in person at a Canadian financial institution are considered paid on the date stamped on your remittance voucher
- Post-dated payments you or your representative make by pre-authorized debit are considered paid on the negotiable date
- Payments you or your representative send by mail are considered paid on the day of the postmark

### Note

When a due date falls on a Saturday, Sunday, or public holiday recognized by the CRA, your payment is considered on time if the CRA receives it or if it is postmarked on the next business day. For more information, go to [canada.ca/taxes-dates-individuals](https://canada.ca/taxes-dates-individuals).

You can file your return early and make a post-dated payment. If the CRA processes your return before the date of the payment, your payment will appear on your notice of assessment but it will not reduce your balance owing. The CRA will credit your account on the date of the payment.

The CRA will charge you a fee for any payment that your financial institution does not honour.

### Making a payment arrangement

If you cannot pay your balance owing **on or before April 30, 2024**, the CRA may accept a payment arrangement only after you have made a reasonable effort to get the necessary funds by borrowing or rearranging your finances. If you cannot pay the balance in full, contact the CRA to discuss a mutually acceptable payment arrangement based on your ability to pay. The CRA will still charge daily compound interest on any outstanding balance.



## Definitions

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**Arm's length** refers to a relationship or a transaction between unrelated persons who act in their separate interests. An arm's length transaction is generally a transaction that reflects ordinary commercial dealings between parties acting in their separate interests.

**Related persons** are not considered to deal with each other at arm's length. Related persons include individuals connected by blood relationship, marriage, common-law partnership or adoption (legal or in fact). A corporation and another person or two corporations may also be related persons.

**Unrelated persons** may not be dealing with each other at arm's length at a particular time. Each case will depend upon its own facts. The following criteria will be used to determine if parties to a transaction are not dealing at arm's length:

- whether there is a common mind that directs the bargaining for the parties to a transaction

- whether the parties to a transaction act in concert without separate interests; ("acting in concert" means, for example, that parties act with considerable interdependence on a transaction of common interest)
- whether there is de facto control of one party by the other because of, for example, advantage, authority or influence

For more information, see Income Tax Folio S1-F5-C1, Related Persons and Dealing at Arm's Length.

**Non-arm's length** generally refers to a relationship or transaction between persons who are related to each other.

However, a non-arm's length relationship might also exist between unrelated individuals, partnerships or corporations, depending on the circumstances. For more information, see the definition of "Arm's length."

## Supporting documents

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Attach to your return one copy of your NR4 slips that show the amount of rental income and non-resident tax withheld. If you claim a credit for the non-resident tax withheld without including the NR4 slips, the CRA may disallow your claim. This could delay the processing of your return.

The instructions in this guide tell you when to attach other supporting documents such as certificates, forms, schedules, or official receipts. Even if you do not have to attach supporting documents to your return, keep them for six years in case the CRA asks you to see them later. Keep one copy of the return for your records.

## After you file your return

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### Notice of assessment

When the CRA receives your return, it is usually reviewed based on the information you provided and a notice of assessment is sent to you. However, the CRA may select your return for a more detailed review **before** the CRA assesses it. If so, your assessment may be delayed while the CRA asks you to send documents to support the deductions and credits you claimed.

The CRA may also carry out a more detailed review **after** your return has been assessed to verify the income reported and the deductions or credits claimed.

### How to change a return

Do **not** send the CRA another Section 216 return for the year that you want to change. Instead, send the following documents to your tax centre:

- a completed Form T1-ADJ, T1 Adjustment Request, or a signed letter providing the details of your request, including the following:
  - the year of the return to be changed
  - your social insurance number (SIN), individual tax number (ITN), or temporary tax number (TTN)
  - your address

- your telephone number where the CRA can reach you during the day
- supporting documents for the changes you are requesting and, if you have not sent them to the CRA before, supporting documents for your original claim

It usually takes eight weeks for the CRA to complete the adjustment and mail you a notice of reassessment.

### If you move

If you move, let the CRA know your new address **as soon as possible**. Keeping the CRA informed will ensure that the CRA mails your section 216 tax package to the correct address next year.

If you registered with the My Account service, you can change your address by going to [canada.ca/my-cra-account](https://canada.ca/my-cra-account). If not, you must tell the CRA your new address by phone or in writing.

If you are writing to the CRA, see the last page of this guide for the address of your tax centre. Include your SIN, ITN, or TTN, your new address, the date of your move, and your signature.

If you are writing on behalf of someone else such as your spouse or common-law partner, include their SIN, ITN, or TTN and if you are not already registered as an authorized representative, have them sign the letter authorizing you to change their records.

# Digital services for individuals

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The CRA's digital services are fast, easy, and secure!

## My Account

My Account lets you view and manage your personal income tax and benefit information online.

Use My Account throughout the year to:

- view your notice of assessment or reassessment
- view uncashed cheques and request a replacement payment
- change your address, phone numbers, direct deposit information, marital status and information about children in your care
- manage notification preferences and receive email notifications when important changes are made to your account
- check your tax-free savings account (TFSA) contribution room, your registered retirement savings plan (RRSP) deduction limit, and your first home savings account (FHSA) participation room
- track the progress of certain files you have submitted to the CRA
- make a payment online to the CRA with the My Payment service, create a pre-authorized debit (PAD) agreement, or create a QR code to pay in person at Canada Post for a fee. For more information on how to make a payment, go to [canada.ca/payments](https://canada.ca/payments)
- view and print your proof of income statement
- manage authorized representatives and authorization requests

- submit documents to the CRA
- submit an audit enquiry
- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account
- manage multi-factor authentication settings

To sign in to or register for the CRA's digital services, go to:

- My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account), if you are an individual
- Represent a Client at [canada.ca/taxes-representatives](https://canada.ca/taxes-representatives), if you are an authorized representative

## Receive your CRA mail online

Set your correspondence preference to "Electronic mail" to receive email notifications when CRA mail, like your notice of assessment, is available on your account. For more information, go to [canada.ca/cra-email-notifications](https://canada.ca/cra-email-notifications).

## Electronic payments

Make your payment using:

- your Canadian financial institution's online or telephone banking services
- the CRA's My Payment service at [canada.ca/cra-my-payment](https://canada.ca/cra-my-payment)
- your credit card, Interac e-transfer, or PayPal through one of the CRA's third-party service providers
- pre-authorized debit (PAD) at [canada.ca/my-cra-account](https://canada.ca/my-cra-account)

For more information, go to [canada.ca/payments](https://canada.ca/payments).

## For more information

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### If you need help

If you need more information after reading this guide, go to [canada.ca/taxes](https://canada.ca/taxes) or contact the CRA. You will find our address and telephone numbers on the last page of this guide.

### Forms and publications

If you need a paper version of the CRA's forms and publications, go to [canada.ca/cra-forms-publications](https://canada.ca/cra-forms-publications) or call one of the following numbers:

- **1-800-959-8281**, from Canada and the United States
- **613-940-8495**, from outside Canada and the United States. The CRA only accepts collect calls made through a telephone operator. After your call is accepted by an automated response, you may hear a beep and notice a normal connection delay. This service operates in Eastern Standard Time and is open Monday to Friday from 8 am to 8 pm and Saturday from 9 am to 5 pm.

### Electronic mailing lists

The CRA can send you an email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to [canada.ca/cra-email-lists](https://canada.ca/cra-email-lists).

### Teletypewriter (TTY) users

If you use a TTY for a hearing or speech impairment, call **1-800-665-0354**.

If you use an operator-assisted relay service, call the CRA's regular telephone numbers instead of the TTY number.

### Formal disputes (objections and appeals)

You have the right to file an objection if you disagree with an assessment, determination or decision.

For more information about objections and related deadlines, go to [canada.ca/cra-file-objection](https://canada.ca/cra-file-objection).

## CRA Service Feedback Program

### Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the CRA. For more information about the Taxpayer Bill of Rights, go to [canada.ca/taxpayer-rights](https://canada.ca/taxpayer-rights).

You may provide compliments or suggestions, and if you are not satisfied with the service you received:

1. Try to resolve the matter with the employee you have been dealing with or call the telephone number provided in the correspondence you received from the CRA. If you do not have contact information for the CRA, go to [canada.ca/cra-contact](https://canada.ca/cra-contact)
2. If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor
3. If the problem is still not resolved, you can file a service-related complaint by filling out Form RC193, Service Feedback. For more information and to learn how to file a complaint, go to [canada.ca/cra-service-feedback](https://canada.ca/cra-service-feedback)

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint to the Office of the Taxpayers' Ombudsperson.

### Reprisal complaints

If you have received a response regarding a previously submitted service complaint or a formal review of a CRA decision and feel you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information, go to [canada.ca/cra-reprisal-complaints](https://canada.ca/cra-reprisal-complaints)

# Contact the CRA

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## By telephone

Calls from Canada and the United States ..... 1-800-959-8281

### Hours of service

Monday to Friday (except holidays)  
8 am to 8 pm (local time)

Saturdays (except holidays)  
9 am to 5 pm (local time)

Calls from outside Canada and the United States ..... 613-940-8495

The CRA only accepts collect calls made through a telephone operator. After your call is accepted by an automated response, you may hear a beep and notice a normal connection delay.

### Hours of service

Monday to Friday (except holidays)  
8 am to 8 pm (Eastern Standard Time)

Saturdays (except holidays)  
9 am to 5 pm (Eastern Standard Time)

## By mail

Where to mail your Section 216 return and related documents

If your country of residence is:	Send your return and documents to:
Denmark France Netherlands United Kingdom United States	Winnipeg Tax Centre PO Box 14001, Station Main Winnipeg MB R3C 3M3 CANADA
Any other country	Sudbury Tax Centre 1050 Notre Dame Ave Sudbury ON P3A 5C2 CANADA