Canadian Income Tax & International Students
Frequently Asked Questions

1. Am I required to file an income tax return?

If you earn income in Canada (teaching/research assistantships, employment, investment or business income), you are responsible for submitting a tax form to the government and paying the requisite amount. Many international students may be required to complete an income tax form (“file a return”) or want to do this in order to claim refunds of other taxes.

If you have no income to report or were not asked by the Canadian Revenue Agency (CRA) to file a tax return, you are not required to complete tax forms, but you may be still eligible for certain payments or credits. By filing a tax return, you may be eligible to receive a tax refund or future tax credits for:

- GST/HST credit (goods and services tax/harmonized sales tax)
- Tuition payment tax credit carry-forward for future use
- Canada Child Tax Benefit payments
- Provincial or territorial tax credits

What is the GST/HST credit

The GST/HST credit is a tax-free quarterly payment that helps individuals and families with low and modest incomes offset all or part of the GST or HST that they pay. To be eligible for this credit, the international student has to be a resident of Canada and 19 years of age or older.

Tuition payment tax credits carry-forward

The tuition payment tax credit can be used to deduct the current year tax payable (only if you have to pay tax due to income). If you do not have any tax payable right now, you can carry forward your tuition payment tax credits and save them for future use if you are planning to stay in Canada in future years.

2. I am an international student. Why should I file taxes?

The Canadian tax system is based on residency and not citizenship. As an international student, Canada Immigration does not consider you to be a resident of Canada. However, your residency status for tax purposes may be quite different. For income tax purposes, international students studying in Canada are considered to be one of the following types of residents:

- resident (includes students who reside in Canada only part of the year)
- non-resident
- deemed resident
- deemed non-resident

This is not a legal document; information may change without notice. Refer to www.cra-arc.gc.ca for the most updated information. This document was last updated on February 21, 2017.
Residency status is based on the residential ties you have with Canada.

**What are residential ties?**

Residential ties include:
- a Canadian driver’s license
- a Canadian bank account or credit cards
- medical insurance with a Canadian province or territory
- a home in Canada
- a spouse or common-law partner or dependents who move to Canada to live with you; and
- social ties in Canada

**NO significant residential ties if you:**
- return to your home country on a periodic basis or for a significant amount of time in the calendar year; or
- move to another country when not attending university in Canada

You must know your status in order to know which tax form to use and for which deductions and benefits you are eligible. If you are not sure whether you are a resident of Canada for income tax purposes, complete the form NR74, Determination of Residency Status [Entering Canada] and send it to the International Tax Services Office. You can download this form at [http://www.cra-arc.gc.ca/E/pbg/tf/nr74/README.html](http://www.cra-arc.gc.ca/E/pbg/tf/nr74/README.html). Completing the NR74 form is not mandatory. The other options are:

- Call the International Tax Services Office at **1-800-959-8281** for advice in determining your residency status.


### 3. What documents will I need and when is the deadline?

**Important:** Income tax is calculated for a calendar year (January 1-December 31) and the deadline is **April 30** of the following year. You must keep copies of previous tax returns for 6 years.

- **Social Insurance Number or Individual Tax Number**
  You will require either a Social Insurance Number or an Individual Tax Number in order to file taxes. As an international student in Canada, you are only eligible for a SIN under certain circumstances, based on your study permit or any work permits you currently hold. See [http://www.sfu.ca/content/dam/sfu/students/isap/Advising%20Handouts/Applying%20for%20a%20Social%20Insurance%20Number%20[SIN].pdf](http://www.sfu.ca/content/dam/sfu/students/isap/Advising%20Handouts/Applying%20for%20a%20Social%20Insurance%20Number%20[SIN].pdf) for instructions.

  If you are not eligible to get a SIN and do not already have a Temporary Tax Number or Individual Tax Number, you may need to apply for an Individual Tax Number (ITN) by completing T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents and sending it to the International Tax Office. See [http://www.cra-arc.gc.ca/E/pbg/tf/t1261/README.html](http://www.cra-arc.gc.ca/E/pbg/tf/t1261/README.html) for details.

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**Information Slips**
You will receive a number of documents used to calculate tax by the end of February. Keep these – you will need them to file your taxes. From SFU, you may receive some or all of the following statements:

- **T2202A**: Tuition fees paid (deductible from income) and months of full-time study (used to calculate a deduction called the “tuition, education and textbook amount”) *download from the Student Information System*
- **T4**: Employment income and deductions *mailed to you OR downloaded from [https://myinfo.sfu.ca](https://myinfo.sfu.ca)
- **T4A**: Scholarships and bursaries *download from the Student Information System (for awards paid via your student account) OR [https://myinfo.sfu.ca](https://myinfo.sfu.ca) (for funds paid via SFU Payroll – grad students only)*

You may also receive a **T5** (statement of investment income) from your Canadian bank if you earned a significant amount of interest. You may also need to include charity/donation receipts, moving receipts and other documents as applicable.

**Tax Forms and Guides**
General tax forms and guides will be available at all [Canadian Post Office outlets](https://www.canada-post.ca/en/services-and-products/post-office.html), and from [Service Canada offices](https://www.servicecanada.gc.ca) starting in February.

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**Other Useful Resources**

**Students and Income Tax:**

Are you an international student studying in Canada?

Newcomers to Canada

Canada Child Benefits

Moving Expenses Deductions
http://www.cra-arc.gc.ca/E/pbg/tf/t1-m/README.html

Video Series: International Students and Income Tax

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4. **Where do I submit my forms?**

If this is your first time filing income tax in Canada, you will need to submit a hard copy to the International Tax Office in Ottawa. Future income tax returns may be submitted electronically (see [http://www.netfile.gc.ca/rstrctns-eng.html](http://www.netfile.gc.ca/rstrctns-eng.html) for details).

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

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5. Can I file taxes for previous years that I was in Canada?

Yes, but you will need to download the tax forms for that year from the Canada Revenue Agency [http://www.cra-arc.gc.ca/formspubs/t1gnrl/llyrs-eng.html] and have copies of previous information slips (e.g. T2202As etc). To obtain previous T2202As from SFU, see http://www.sfu.ca/students/fees/T2202A.html.

6. Is help available?

Yes! The following are resources available to assist you:

- The SFU Accounting Student Association (ASA) offers free income tax filing assistance to eligible students by CRA trained volunteers (register by February 28 for an appointment to take place between March 5 and April 10). Visit the ASA website at http://www.sfuasatx.com to find out if you are eligible and how to register. **Note: Register early as this popular service fills up fast!**

- The Office of Graduate Studies and Postdoctoral Fellows will also be hosting a tax workshop for international graduate students and post-doctoral fellows.

  March 1, 11:00am -1:00pm
  Blusson Hall 10031, Burnaby Campus
  RSVP: https://myinvolvement.sfu.ca/myAccount/events.htm
  See details below:
  https://www.sfu.ca/dean-gradstudies/blog/year/2017/02/LetsTalkTaxes2017.html

- Call the International Tax Services Office at: 1-800-959-8281

  Telephone agents will be available Monday to Friday (except holidays) from 9:00 a.m. to 5:00 p.m. (local time).

Please note: SFU International Student Advisors are not trained as professional accountants and cannot assist you in filling out your forms or estimate your expected refund/payment. You are advised to take advantage of the above services should you require assistance.