

Statement of World Income

Schedule A

Complete this schedule if you were a **non-resident of Canada** or a **deemed non-resident of Canada** for all of 2021 (including if you are electing under section 217 or section 216.1 of the Income Tax Act).

Use this schedule to report your world income from Canadian sources and sources outside Canada. Your foreign-source income is reported **only** on this schedule.

Your net world income is used to calculate your allowable non-refundable tax credits on Schedule B, Allowable Amount of Federal Non-Refundable Tax Credits, your federal tax on your return, and your section 217 tax adjustment on Schedule C, Electing under Section 217 of the Income Tax Act, if applicable.

Report all of your income in Canadian dollars.

Attach a copy of this schedule to your return. If you need more space, attach a separate sheet of paper.

Income from Canadian sources

| | | | | |
|---|---|--|---|---|
| Net income from line 23600 of your return | | | 1 | |
| Net interest and other investment income | + | | 2 | |
| Net rental income | + | | 3 | |
| Other Canadian-source income (specify): | + | | 4 | |
| Add lines 1 to 4. | = | | ▶ | 5 |

Income from sources outside Canada

| | | | | |
|--|---|--|----|----|
| Net employment income | | | 6 | |
| Net pension income | + | | 7 | |
| Net interest and other investment income | + | | 8 | |
| Taxable capital gains | + | | 9 | |
| Net rental income | + | | 10 | |
| Net business income | + | | 11 | |
| Other foreign-source income (specify): | + | | 12 | |
| Add lines 6 to 12. | = | | ▶ | 13 |

Line 5 plus line 13

Enter this amount on **line 2** of Schedule B.

Net world income 16700 = 14

Total of amounts from lines 24900 to 25600 of your return that apply **only** to your Canadian-source employment income, business income and taxable capital gains from disposing of taxable Canadian property

Line 14 minus line 15 (if negative, enter "0") **Net world income after adjustments** 16900 = 16

If you are electing under section 217 and your **net world income after adjustments** from line 16 is the same as your net income on line 68 of your return, complete Part 2 of Schedule C.

See the privacy notice on your return.

Allowable Amount of Federal Non-Refundable Tax Credits

Schedule B

Complete this schedule if you were a **non-resident of Canada** (including if you are electing under section 217 or section 216.1 of the Income Tax Act).

Use this schedule to determine the percentage of net world income that is included in your net income and to calculate your allowable amount of federal non-refundable tax credits.

Attach a copy of this schedule to your return.

| | | | |
|---|---|---|-------------|
| Net income from line 23600 of your return | | | 1 |
| Net world income from line 14 of Schedule A | ÷ | | 2 |
| Line 1 divided by line 2 | = | A | x 100 = % 3 |

If line 3 is **90% or more**, enter the amount from line 35000 of your return on **line 124** of your return.

If line 3 is **less than 90%**, complete Part A or Part B, whichever applies, to calculate the amount to enter on line 124 of your return.

Part A – You are a non-resident (including a non-resident electing under section 216.1) not electing under section 217

| | | | |
|--|---|-----|---|
| Total of amounts on lines 31600, 31900 and 32300 (tuition amounts only) of your return | | | 4 |
| Applicable rate | x | 15% | 5 |
| Line 4 multiplied by the percentage from line 5 | = | | 6 |
| Amount from line 34900 of your return | + | | 7 |
| Line 6 plus line 7 | | | 8 |
| Enter this amount on line 124 of your return. | = | | |

Part B – You are a non-resident electing under section 217

| | | | |
|--|---|-----|----|
| Total federal non-refundable tax credits from line 35000 of your return | | | 9 |
| Total of amounts on lines 31220, 31240, 31270, 31285, 31300, 31350, and 31900 of your return | | | 10 |
| Applicable rate | x | 15% | 11 |
| Line 10 multiplied by the percentage from line 11 | = | | 12 |
| Line 9 minus line 12 | – | | 13 |
| Amount eligible for section 217 election from line 13300 of Schedule C | | | 14 |
| Applicable rate | x | 15% | 15 |
| Line 14 multiplied by the percentage from line 15 | = | | 16 |
| Enter whichever is less : amount from line 13 or line 16. | | | |
| Enter this amount on line 124 of your return. | | | 17 |

See the privacy notice on your return.