

## Electing under Section 217 of the Income Tax Act

## Schedule C

Complete this schedule if you were a **non-resident of Canada** throughout 2021 and are electing under section 217 of the Income Tax Act. **Attach** a copy of this schedule to your return.

**Part 1 – Eligible section 217 income**

Complete this part to calculate the amount of non-resident tax required to be withheld on your eligible section 217 income.

**Note:** The amount you calculate may be different from the non-resident tax withheld on your eligible section 217 income. This may happen if the payer did not withhold the correct amount of tax, or if you filed, and the CRA approved, Form NR5, Application by a Non-Resident of Canada for a Reduction in the Amount of Non-Resident Tax Required to be Withheld.

	Column 1 Eligible section 217 income (1)			Column 2 Rate (2) (%)			Column 3 Non-resident tax required to be withheld		
For lines 1 to 14 below, multiply the amount in column 1 by the rate in column 2 and enter the result in column 3.									
Old age security pension			x		=				1
Canada Pension Plan and Quebec Pension Plan benefits	+		x		=	+			2
Other pensions and superannuation	+		x		=	+			3
Registered retirement savings plan (RRSP) payments	+		x		=	+			4
Pooled registered pension plan (PRPP) payments	+		x		=	+			5
Registered retirement income fund (RRIF) payments	+		x		=	+			6
Death benefits	+		x		=	+			7
Employment insurance benefits	+		x		=	+			8
Retiring allowances	+		x		=	+			9
Registered supplementary unemployment benefit plan payments	+		x		=	+			10
Deferred profit sharing plan payments	+		x		=	+			11
Amounts received from, or the purchase price of, a retirement compensation arrangement	+		x		=	+			12
Prescribed benefits under a government assistance program	+		x		=	+			13
Auto Pact benefits	+		x		=	+			14
Add lines 1 to 14. <b>Total</b>	13300	=				<b>Total</b>	44300	=	15
Total of the amounts from lines 20700, 20800, 23200, 25000, and 25600 of your return that apply <b>only</b> to the eligible section 217 income	–								16
<b>Total eligible section 217 income after adjustments:</b>									
Line 13300 minus line 16 (if negative, enter "0")	14800	=							17

(1) Do **not** include the following amounts as eligible section 217 income:

- any supplement received under the Old Age Security Act
- an amount transferred to acquire an annuity contract, registered pension plan, RRSP, PRPP, or RRIF following an authorization from the Canada Revenue Agency (CRA)
- an amount exempt under the Income War Tax Act
- any amount that can reasonably be considered as attributable to services rendered while you were **not** resident in Canada, and while you were **not** employed, or were only occasionally employed, in Canada

(2) If you were a resident of a country that Canada has a tax treaty with, enter the appropriate rate of withholding from the applicable tax treaty. If you are unsure of the tax treaty rate, go to [canada.ca/cra-tax-treaties](https://canada.ca/cra-tax-treaties) or contact the CRA. If you were a resident of a country that Canada does **not** have a tax treaty with, enter 25%.

Part 2 – Section 217 tax adjustment

Complete this part **only** if the amount entered on line 68 of your return is the same as your **net world income after adjustments** from line 16 of your Schedule A.

Net world income after adjustments from line 16 of Schedule A					18
Taxable income from line 26000 of your return	–				19
Line 18 minus line 19 (if negative, enter "0")	=				20
Amount from line 41700 of your return					21
Canadian journalism labour tax credit from box 236 of all T5013 slips	–				22
Line 21 minus line 22 (if negative, enter "0")	=			▶ ×	23
Line 20 multiplied by line 23				=	24
Amount from line 18				÷	25
Line 24 divided by line 25					
Enter this amount on <b>line 41450</b> of your return.				=	26

Section 217 tax adjustment

See the privacy notice on your return.