

**RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA**

A	GENERAL INFORMATION													
1	Date of departure from Canada	if available	unknown											
	Capture the date in day/month/year format (e.g. 15/01/1999)	x												
	Go to 2		x											
2	How long do you expect to be living outside of Canada (select a) and/or b):	if available		unknown										
	a) Capture number of months/years (e.g. 6months/5 years)	x												
	b) Have you left Canada permanently and have no plans to return to Canada?	yes	no											
	Capture information and go to 3.	x	x											
	Suspend consultation until information obtained to answer this question. Information may be available from other sources to answer this question.	x		x										
3	Which of the following describes your situation:													
	a) Are you an athlete on a team that plays regularly scheduled games in both Canada and the US such as hockey, basketball or baseball?	yes												
	b) Are you a locally engaged employee 10 at a Canadian embassy abroad?		yes											
	c) Are you employed by a Canadian airline?			yes										
	d) None of the above apply.				yes									
	All residency determinations submitted by professional athletes should be referred for verification to the International Audit Section of the TSO nearest to where the individual's team is located.	x												
	All residency determinations submitted by locally engaged employees at Canadian embassies abroad should be referred to the Ottawa Tax Services Office, International Tax Programs Section, Attention: Suzanne Villeneuve, International Tax Programs Section, Ottawa Tax Services Office, 10th floor, 333 Laurier Avenue West, Ottawa, Ontario, K1A 0L9.		x											
	All residency determinations submitted by airline employees should be referred to either Winnipeg TSO (Air Canada Airlines) or Vancouver TSO (Canadian Airlines or Cathay Pacific Airlines), Non-Resident Tax Section.			x										
	Go to 4				x									
4	Is the only reason you are leaving Canada because your spouse (or supporting person) is working in another country?	yes	no											
(#16)	Go to 8.	x												
	Go to question 5.		x											
5	Are you a resident of another country who sojourned (stayed temporarily) in Canada during the year?	yes	no	unknown										
(#17)	GO TO # OF DAYS - CALCULATION.	x												
	Go to 6.		x											
	Suspend consultation until information obtained to answer this question.			x										

000016

DOCUMENT DISCLOSED PURSUANT TO THE ACCESS TO INFORMATION ACT

**RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA**

6	Do you usually live in another country but enter and leave Canada on the same day to work, shop, or study?	yes	no																
(#18)	LIST TIES IN CANADA (# 1) AND THEN TIES IN OTHER COUNTRY (# 1(A),(B) AND # 2) AND THEN CONCLUSION: CLIENT IS A NON-RESIDENT OF CANADA.	x																	
	Go to question 7.		x																
7	Do you usually live in Canada, but you leave Canada during the day to work, shop, or study in another country, and return to Canada the same day?	yes	no																
	LIST TIES IN CANADA (# 1) AND THEN TIES IN OTHER COUNTRY (# 1(A),(B), AND # 2) AND THEN CONCLUSION: CLIENT IS A RESIDENT OF CANADA.	x																	
	GO TO EMPLOYED WHILE LIVING ABROAD.		x																
8	Are you married to a member of the Canadian Forces, an ambassador, minister, high commissioner, agent-general, an employee of the federal or provincial government (including a crown corporation), a member of the overseas Canadian forces school staff, or a person performing services under a Canadian international development agency?	yes	no																
	Go to question 10.	x																	
	Go to question 9.		x																
9	Are you the child of or dependent on a member of the Canadian Forces, an ambassador, minister, high commissioner, agent-general, an employee of the federal or provincial government (including a crown corporation), a member of the overseas Canadian forces school staff, or a person performing services under a Canadian international development agency?	yes	no																
	GO TO DEPENDENT OF GOVERNMENTAL EMPLOYEE	x																	
	GO TO SPOUSE/DEPENDENT OF NON-GOVERNMENTAL EMPLOYEE		x																
10	Will you live during the year with your spouse who was employed with the Canadian Forces, the overseas Canadian Forces school staff an international development agency, or the federal or provincial government?	yes	no																
	Go to question 11.	x																	
	GO TO EMPLOYED WHILE LIVING ABROAD.		x																
11	Was your spouse's residency status that of "deemed resident is?"	yes	no	unknown															
(#19)	Go to question 12.	x																	
	GO TO EMPLOYED WHILE LIVING ABROAD.		x																
	Suspend consultation until info obtained to answer this question.			x															
12	Did your/or your spouse's assignment abroad begin after February 23, 1998?	yes	no	unknown															
(#20)	Go to question 14.	x																	
	Go to question 13.		x																
	Suspend consultation until info obtained to answer this question.			x															
13	Are you electing to have section 250 legislation (as amended by Bill C-72) apply to you as of February 24, 1998?	yes	no	unknown															
(#22)	Go to question 15.	x																	
	LIST TIES IN CANADA (# 1) AND TIES IN THE OTHER COUNTRY (# 1(A), 1(B), and # 2) AND THEN CONCLUSION: CLIENT IS A DEEMED RESIDENT.		x																
	Suspend consultation until info obtained to answer this question.			x															

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

000017

**RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA**

14	Are you exempt from tax in the country you live in on all or substantially all of your income by virtue of your relationship to your spouse?	yes	no	unknown					
#21	LIST TIES IN CANADA (# 1) AND TIES IN THE OTHER COUNTRY (# 1(A), 1(B), and # 2) AND THEN CONCLUSION: CLIENT IS A DEEMED RESIDENT.	x							
#21	LIST TIES IN CANADA (# 1) AND TIES IN THE OTHER COUNTRY (# 1(A), 1(B), and # 2) AND THEN CONCLUSION: CLIENT IS A NON-RESIDENT.		x						
	Suspend consultation until info obtained to answer this question.			x					
15	Have you elected in writing with your income tax return to have section 250 legislation (as amended by Bill C-72) apply to you after February 23, 1998?	yes	no	unknown					
#22	Go to question 14.	x							
	LIST TIES IN CANADA (# 1) AND TIES IN THE OTHER COUNTRY (# 1(A), 1(B), and # 2) AND THEN CONCLUSION: CLIENT IS A DEEMED RESIDENT.		x						
	Suspend consultation until info obtained to answer this question.			x					

000018

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

**RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA**

000019

B	TIES IN CANADA																		
1	Select the following ties that apply to you:																		
(#23)	1. Your spouse or common-law partner will stay in Canada.	primary tie																	
(#24)	2. You will leave children or dependents in Canada.	primary tie																	
(#25)	3. You will continue to support a person in Canada who lives in a home you occupied before your departure.	primary tie																	
	4. You will continue to own a dwelling in Canada.	primary tie																	
	5. You rented a home in Canada, sublet it while away, and will renew lease.	primary tie																	
(#26)	6. You will keep a home suitable for year round use by leaving it vacant.	primary tie																	
(#27)	7. You will keep a home in Canada suitable for year round occupancy by renting it to a related person.	primary tie																	
(#28)	8. You will keep a home in Canada by renting it to a non-related person with a cancellation clause of less than 3 months.	primary tie																	
	9. You will keep a home in Canada by renting it to a non-related person with a cancellation clause of three months or more.	secondary tie																	
(#29)	10. You will keep the majority of your furniture and furnishings in Canada.	secondary tie																	
(#29)	11. You will have personal possessions in Canada (clothing, personal items).	secondary tie																	
(#30)	12. You will keep vehicles in Canada that are registered in Canada.	secondary tie																	
(#30)	13. You will keep your Canadian driver's licence.	secondary tie																	
	14. You will renew your Canadian driver's licence when it expires.	secondary tie																	
(#8P)	15. You will have a valid Canadian passport.	secondary tie																	
(#8P)	16. You will renew your Canadian passport when it expires.	secondary tie																	
	17. You will have a guaranteed job when you return to Canada.	secondary tie																	
	18. You will be employed by a Canadian employer while outside of Canada.	secondary tie																	
(#31)	19. You will be eligible for provincial medical coverage for more than 3 Mts.	secondary tie																	
(#32)	20. You will keep memberships in Canadian social organizations.	secondary tie																	
(#32)	21. You will keep memberships in Canadian professional associations.	secondary tie																	
(#33)	22. You will keep bank accounts in Canada.	secondary tie																	
(#33)	23. You will use credit cards from Canadian financial institutions.	secondary tie																	
	24. You will have investments in Canada.	secondary tie																	

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA

000020

(#34)	25. You will keep a seasonal residence in Canada.	secondary tie					
-------	---	------------------	--	--	--	--	--

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA

000022

C		PERMANENCE AND PURPOSE																
1	Do you expect to return to reside in Canada because of a contract with your employer, OR because you have a specific date to report back to work in Canada, OR are you studying abroad for a specific period of time (<i>fixed term</i>) after which you will return to Canada to live?	yes	no															
	LIST TIES IN CANADA (# 1), LIST TIES IN OTHER COUNTRY (# 2) - GO TO # 5 TIES IN OTHER COUNTRY.	x																
	Go to question 2.		x															
2	Is your job being kept available for you upon your return to Canada?	yes	no															
	LIST TIES IN CANADA (# 1), LIST TIES IN OTHER COUNTRY (# 2) - GO TO # 5 TIES IN OTHER COUNTRY.	x																
	Go to question 3		x															
3	Do you have a specific date to return to Canada?	yes	no															
(#36)	LIST TIES IN CANADA (# 1), LIST TIES IN OTHER COUNTRY (# 2) - GO TO # 5 TIES IN OTHER COUNTRY.	x																
	Go to question 4.		x															
4	Will you make return visits to Canada?	yes	no															
	Go to question 5.	x																
	GO TO TIES IN CANADA. IF DIRECTED TO GO TO PERMANENCE AND PURPOSE (#2, #5) GO TO TIES IN OTHER COUNTRY.		x															
5	Select which of the following best describes your visits to Canada:	Lengthy (more than one month)	Regular (15th of every month or last weekend of every month)	Frequent (monthly)	None of the above													
	LIST TIES IN CANADA (# 1), LIST TIES IN OTHER COUNTRY (# 2) - GO TO # 5 TIES IN OTHER COUNTRY.	x	x	x														
	GO TO TIES IN CANADA. IF DIRECTED TO GO TO PERMANENCE AND PURPOSE (#2, #5) GO TO TIES IN OTHER COUNTRY.				x													

DOCUMENT DISCLOSED PURSUANT TO THE ACCESS TO INFORMATION ACT

**RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA**

000023

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

D	TIES IN OTHER COUNTRY													
1 (A)	Are you, under a tax treaty with another country, considered resident in the other country and not resident in Canada? (answer NO if the client lives in a non-treaty country - see next question)	yes	no	unknown										
	Go to 2.	x												
	GO TO 1 (B).		x											
	Suspend consultation until info obtained to answer this question.			x										
1 (B)	Are you considered resident of a country that DOES NOT HAVE a tax treaty with Canada (i.e. Hong Kong, Saudi Arabia)?	yes	no	unknown										
	LIST TIES IN CANADA (#1) (unless already captured) AND GO TO TIES IN CANADA (#2) FOR DECISION	x												
	LIST TIES IN CANADA (#1) (unless already captured) AND LIST TIES OTHER COUNTRY (#2) AND THEN CONCLUSION: CLIENT IS A FACTUAL RESIDENT.		x											
	Suspend consultation until info obtained to answer this question.			x										
2	TIES IN OTHER COUNTRY													
	Select the following ties the client has in another country while living outside Canada:													
	1. Spouse or common-law partner will live with you.	primary tie												
	2. Dependent children will live with you.	primary tie												
	3. You will support other dependents in another country.	primary tie												
	4. You will own or lease a dwelling.	primary tie												
	5. You will have substantial personal possessions.	secondary tie												
	6. You will have a driver's licence issued by another country.	secondary tie												
	7. You will have a foreign passport.	secondary tie												
	8. You will renew your foreign passport when it expires.	secondary tie												
	9. You will have medical coverage provided by another country.	secondary tie												
	10. You will have memberships in organizations and associations.	secondary tie												
	11. You will have investments such as property and shares.	secondary tie												
	12. You will have a chequing or savings account.	secondary tie												
	13. You will have retirement plans	secondary tie												
	14. You will have credit cards or a line of credit.	secondary tie												
	15. You will have other consumer relationships.	secondary tie												
	16. You will have telephone service.	secondary tie												
	17. You will have personal stationary with an address outside of Canada.	secondary tie												
	18. You will have a post office box or mailing address outside of Canada.	secondary tie												

**RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA**

000024

	19. You will have partnerships/corporate or business relationships.	secondary tie																	
	20. You will have endorsement contracts.	secondary tie																	
	21. You will have other ties.	secondary tie																	
	Go to 3.																		
3	Are primary ties > 0 ?	yes	no																
	GO TO QUESTION 6 IF YOU CAME HERE FROM PERMANENCE AND PURPOSE (#4 OR #5) OTHERWISE CONCLUSION: CLIENT IS A NON-RESIDENT.	x																	
	Go to 4.		x																
4	Are primary ties < 1 and secondary ties > 4?	yes	no																
	GO TO QUESTION 6 IF YOU CAME HERE FROM PERMANENCE AND PURPOSE (#4 OR #5) OTHERWISE CONCLUSION: CLIENT IS A NON-RESIDENT.	x																	
	Go to 5.		x																
5	Did you leave Canada after February 23, 1998?	yes	no																
	Go to 6.	x																	
	LIST TIES IN CANADA (unless already captured) AND THEN CONCLUSION: CLIENT IS A FACTUAL RESIDENT OF CANADA.		x																
6	Are you, under a tax treaty with another country, considered resident in the other country and not resident in Canada? (answer NO if the client lives in a non-treaty country - see next question)	yes	no	unknown															
	CONCLUSION: CLIENT IS A DEEMED NON-RESIDENT.	x																	
	Go to 7.		x																
	Suspend consultation until information is obtained to answer question.			x															
7	Are you considered a resident of a country that DOES NOT HAVE a tax treaty with Canada (i.e. Hong Kong, Saudi Arabia)?	yes	no	unknown															
	CONCLUSION: CLIENT IS A FACTUAL RESIDENT.	x																	
	LIST TIES IN CANADA (# 1) (unless already captured) AND THEN CONCLUSION: CLIENT IS A FACTUAL RESIDENT.		x																
	Suspend consultation until information is obtained to answer question.			x															

DOCUMENT DISCLOSED PURSUANT TO THE ACCESS TO INFORMATION ACT

RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA

E	SPOUSE AND/OR DEPENDENT OF NON-GOVERNMENTAL EMPLOYEE											
1	Which of the following describes you?	Under 18 years of age during the year	18 years old before end of year and medical / physical infirmity	None of the above								
	Go to question 2	x										
	GO TO DEPENDENT OF GOVERNMENTAL EMPLOYEE		x									
	GO TO TIES IN CANADA			x								
2	Are you supported by a member of the Canadian Forces, an ambassador, minister, high commissioner, agent-general, an employee of the federal or provincial government (including a crown corporation), a member of the overseas Canadian forces school staff, or a person performing services under a Canadian international development agency?	yes	no									
	Go to question 4.	x										
	Go to question 3.		x									
3	Are you supported by the spouse of a member of the Canadian Forces, an ambassador, minister, high commissioner, agent-general, an employee of the federal or provincial government (including a crown corporation), a member of the overseas Canadian forces school staff, or a person performing services under a Canadian international development agency?	yes	no									
	Go to question 4.	x										
	GO TO TIES IN CANADA		x									
4	Is your yearly income lower than the basic personal amount (as per 250(1)(f)) for the year in question?	yes	no									
	GO TO DEPENDENT OF GOVERNMENTAL EMPLOYEE	x										
	GO TO TIES IN CANADA		x									

000025

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA

F	DEPENDENT OF GOVERNMENTAL EMPLOYEE								
1	What is the residency status of your supporting parent or the individual on whom you are dependent for support?	deemed resident	factual resident	non-resident	unknown	None of the above			
	CONCLUSION: CLIENT IS A DEEMED RESIDENT	X							
	CONCLUSION: CLIENT IS A FACTUAL RESIDENT		X						
	CLIENT STATUS CANNOT BE DETERMINED BY THE RDA. REFER TO PM1/PM2 (OR AS SPECIFICALLY DIRECTED BY YOUR OFFICE) TO MAKE A MANUAL DETERMINATION. MORE INFORMATION MAY BE REQUIRED FROM THE CLIENT BEFORE A DETERMINATION CAN BE DONE.			X					
	Suspend consultation until info obtained to answer this question.				X				
	GO TO TIES IN CANADA					X			

000026

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA

000027

G	# OF DAYS IN CANADA - CALCULATION																
	Actual calculation																
1	Enter date you entered Canada:	Date(day/ mt/yr)	unknown														
(#43)	Enter date you left Canada:	Date (day/mt/yr)	unknown														
	System displays days in Canada based on dates entered:	# days in Canada															
	Go to 2	x															
	Suspend consultation until info is obtained to answer question		x														
2	If number of days in Canada is	< 183	>= 183														
	LIST TIES IN CANADA (# 1) AND TIES IN THE OTHER COUNTRY (# 1(A), 1(B), AND # 2) AND THEN CONCLUSION: CLIENT IS A NON-RESIDENT.	x															
	Go to 3		x														
3	Did you enter Canada (or left and entered again) after February 23, 1998?	yes	no														
	Go to 4	x															
	LIST TIES IN CANADA (# 1) AND TIES IN THE OTHER COUNTRY (# 1(A), 1(B), AND # 2) AND THEN CONCLUSION: CLIENT IS A DEEMED RESIDENT OF CANADA.		x														
4	Are you, under a tax treaty with another country, considered resident in the other country and not resident in Canada? (answer NO if the client lives in a non-treaty country - see next question)	yes	no	unknown													
	LIST TIES IN CANADA (# 1) AND TIES IN THE OTHER COUNTRY (#2) AND THEN CONCLUSION: CLIENT IS A DEEMED NON-RESIDENT.	x															
	Go to 5		x														
	Suspend consultation until info is obtained to answer question			x													
5	Are you considered resident of a country that DOES NOT HAVE a tax treaty with Canada (i.e. Hong Kong, Saudi Arabia)?	yes	no	unknown													
	LIST TIES IN CANADA (# 1) AND TIES IN THE OTHER COUNTRY (# 2) AND THEN CONCLUSION: CLIENT IS A DEEMED RESIDENT.	x	x														
	Suspend consultation until info is obtained to answer question			x													

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA

000028

H	GOVERNMENT EMPLOYEE # 1						
1	Did you receive representation allowances, such as an expense account, while you were posted outside Canada?	yes	no				
	LIST TIES IN CANADA (# 1) AND TIES IN OTHER COUNTRY (# 1(A), 1(B), AND # 2) THEN CONCLUSION: IF PRIMARY TIES IN CANADA > 0 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES < 1 AND SECONDARY TIES ARE > 5 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES ARE < 1 AND SECONDARY TIES ARE < 6 THEN CLIENT IS A DEEMED RESIDENT OF CANADA. IF PRIMARY TIES = 0 AND SECONDARY TIES = 0 THEN CLIENT IS A DEEMED RESIDENT OF CANADA.	x					
	Go to question 2.		x				
2	Were you a resident (either factual or deemed) of Canada immediately before your appointment or employment by Canada, the province, the territory, or the Crown Corporation?	yes	no				
	LIST TIES IN CANADA (# 1) AND TIES IN OTHER COUNTRY (# 1(A), 1(B), AND # 2) THEN CONCLUSION: IF PRIMARY TIES IN CANADA > 0 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES < 1 AND SECONDARY TIES ARE > 5 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES ARE < 1 AND SECONDARY TIES ARE < 6 THEN CLIENT IS A DEEMED RESIDENT OF CANADA. IF PRIMARY TIES = 0 AND SECONDARY TIES = 0 THEN CLIENT IS A DEEMED RESIDENT OF CANADA.	x					
	LIST TIES IN CANADA (# 1) AND TIES IN THE OTHER COUNTRY (# 1(A), 1(B), AND # 2) AND THEN CONCLUSION: CLIENT IS A NON-RESIDENT OF CANADA.		x				

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA

I	GOVERNMENT EMPLOYEE # 2						
1	Which statement applies to you?	Received representation allowance	Resident of Canada immediately prior to appointment	None of the above			
	LIST TIES IN CANADA (# 1) AND TIES IN OTHER COUNTRY (# 1(A), 1(B), AND # 2) THEN CONCLUSION: IF PRIMARY TIES IN CANADA > 0 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES < 1 AND SECONDARY TIES ARE > 5 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES ARE < 1 AND SECONDARY TIES ARE < 6 THEN CLIENT IS A DEEMED RESIDENT OF CANADA. IF PRIMARY TIES = 0 AND SECONDARY TIES = 0 THEN CLIENT IS A DEEMED RESIDENT OF CANADA.	x	x				
	GO TO TIES IN CANADA.			x			

000029

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA

J		EMPLOYED WHILE LIVING ABROAD																			
1	Are you a missionary?	yes	no																		
	Go to question 2.	x																			
	Go to question 5.		x																		
2	Will your posting to a mission outside Canada be for less than 5 years?	yes	no																		
(#38)	Go to question 3.	x																			
	GO TO TIES IN CANADA.		x																		
3	Are you a Canadian citizen or a permanent resident (or a landed immigrant) of Canada?	yes	no																		
(#39)	Go to question 4.	x																			
	GO TO TIES IN CANADA.		x																		
4	Are you working for a Canadian church organization while outside Canada?	yes	no																		
(#40)	Go to question 15.	x																			
	GO TO TIES IN CANADA.		x																		
5	Do you plan on living abroad <i>permanently</i> ?	yes	no	unknown																	
(#41)	Go to question 11.	x																			
	Go to question 6.		x																		
	Suspend consultation until information is obtained to answer this question.			x																	
6	What is your occupation while working outside Canada?	Canadian Forces member																			
(#42)		Crown Corporation employee																			
		Fed/Prov government employee																			
		Ambassador/High Commissioner																			
		CIDA Program Worker																			
		Overseas Canadian Forces School Staff employee																			
		Agent-General																			
		None of the above																			
		Go to question 16.	x																		
		Go to question 9.			x																
	GO TO GOVERNMENTAL EMPLOYEE # 1.																				
	GO TO GOVERNMENTAL EMPLOYEE #1.																				
	Go to question 7.																				
	Go to question 15.																				
	GO TO GOVERNMENTAL EMPLOYEE #1.																				
	GO TO PERMANENCE AND PURPOSE.																				

000030

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

**RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA**

7	Does the international development agency or program you are assigned to as an employee or advisor, receive funds from the Canadian government for its project?	yes	no	unknown															
	Go to question 8.	x																	
	If Q # 5 = NO and Q # 6 = "CIDA program worker" GO TO PERMANENCE AND PURPOSE		x																
	If Q # 5 = YES and Q # 11 = "Self-employed" GO TO TIES IN CANADA.			x															
	Others: GO TO PERMANENCE AND PURPOSE.			x															
	Suspend consultation until info obtained to answer this question.				x														
8	Were you a resident of Canada at any time in the three month period before the day your services commenced?	yes	no																
	If Q # 5 = NO and Q # 6 = "CIDA program worker" then LIST TIES IN CANADA (#1) AND TIES IN OTHER COUNTRY (#1(A), 1(B), AND #2) THEN CONCLUSION: IF PRIMARY TIES IN CANADA > 0 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES <1 AND SECONDARY TIES > 5 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES ARE < 1 AND SECONDARY TIES ARE < 6 THEN CLIENT IS A DEEMED RESIDENT OF CANADA. IF PRIMARY TIES = 0 AND SECONDARY TIES = 0 THEN CLIENT IS A DEEMED RESIDENT OF CANADA.	x																	
	If Q # 5 = YES and Q # 11 = "Self employed" GO TO TIES IN CANADA.	x																	
	If Q # 5 = YES and Q # 12 = "CIDA program worker" then LIST TIES IN CANADA (#1) AND TIES IN OTHER COUNTRY (#1(A), 1(B), AND #2) THEN CONCLUSION: IF PRIMARY TIES IN CANADA > 0 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES <1 AND SECONDARY TIES > 5 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES ARE < 1 AND SECONDARY TIES ARE < 6 THEN CLIENT IS A DEEMED RESIDENT OF CANADA. IF PRIMARY TIES = 0 AND SECONDARY TIES = 0 THEN CLIENT IS A DEEMED RESIDENT OF CANADA..	x																	
	If Q # 5 = NO and Q # 6 = "CIDA program worker" GO TO PERMANENCE AND PURPOSE.			x															
	If Q # 5 = YES and Q # 11 = "Self-employed" LIST TIES IN CANADA AND TIES IN THE OTHER COUNTRY AND THEN CONCLUSION: CLIENT IS A NON-RESIDENT.			x															
	If Q # 5 = YES and Q # 12 = "CIDA program worker" LIST TIES IN CANADA AND TIES IN THE OTHER COUNTRY AND THEN CONCLUSION: CLIENT IS A NON-RESIDENT.			x															
9	Have the employees of the Crown Corporation you work for been given status of servants of Her Majesty?	yes	no	unknown															
	If Q # 5 = NO and Q # 6 = "Crown Corporation Employee" GO TO GOVERNMENT EMPLOYEE # 1.	x																	
	If Q # 5 = YES and Q # 12 = "Crown Corporation Employee" GO TO GOVERNMENT EMPLOYEE # 1.	x																	
	Go to question 10.			x															
	Suspend consultation until info obtained to answer this question.				x														
10	Is the Crown Corporation an agent of HRM?	yes	no	unknown															
	If Q # 5 = NO and Q # 6 = "Crown Corporation Employee" GO TO GOVERNMENT EMPLOYEE # 1.	x																	
	If Q # 5 = YES and Q # 12 = "Crown Corporation Employee" GO TO GOVERNMENT EMPLOYEE # 1.	x																	
	If Q # 5 = NO and Q # 6 = "Crown Corporation Employee" GO TO GOVERNMENTAL EMPLOYEE # 2.		x																
	If Q # 5 = YES and Q # 12 = "Crown Corporation Employee" GO TO GOVERNMENTAL EMPLOYEE # 2.		x																
	Suspend consultation until info obtained to answer this question.				x														

000031

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

RESIDENCY DETERMINATION
NEW RULES LEAVING CANADA

14	Does the international development agency or program you are assigned to as an advisor, receive funds from the Canadian government for its project?	yes	no	unknown															
	Go to question 8.	x																	
	GO TO TIES IN CANADA.		x																
	Suspend consultation until info obtained to answer this question.			x															
15	During your absence from Canada, have you filed, or will you file, an income tax return for each year while abroad reporting your world income?	yes	no																
	if Q1 = "YES" to Missionary, then LIST TIES IN CANADA AND TIES IN THE OTHER COUNTRY (# 1(A), 1(B), AND # 2) THEN CONCLUSION: CLIENT IS A FACTUAL RESIDENT.	x																	
	If Q # 5 = NO and Q # 6 or Q # 12 = "Overseas School Staff" then LIST TIES IN CANADA AND TIES IN OTHER COUNTRY THEN CONCLUSION: IF PRIMARY TIES IN CANADA > 0 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES < 1 AND SECONDARY TIES ARE > 5 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES ARE < 1 AND SECONDARY TIES ARE < 6 THEN CLIENT IS A DEEMED RESIDENT OF CANADA. IF PRIMARY TIES = 0 AND SECONDARY TIES = 0 THEN CLIENT IS A DEEMED RESIDENT OF CANADA.	x																	
	If Q # 5 = YES and Q # 12 = "Overseas School Staff" then LIST TIES IN CANADA AND TIES IN OTHER COUNTRY THEN CONCLUSION: IF PRIMARY TIES IN CANADA > 0 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES < 1 AND SECONDARY TIES ARE > 5 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES ARE < 1 AND SECONDARY TIES ARE < 6 THEN CLIENT IS A DEEMED RESIDENT OF CANADA. IF PRIMARY TIES = 0 AND SECONDARY TIES = 0 THEN CLIENT IS A DEEMED RESIDENT OF CANADA.	x																	
	If Q # 1="Yes" to Missionary GO TO TIES IN CANADA.			x															
	If Q # 5 = NO and Q # 6 = "Overseas School Staff" GO TO PERMANENCE AND PURPOSE			x															
	If Q # 5 = YES and Q # 12 = "Overseas School Staff" GO TO TIES IN CANADA.			x															
16	Is your deployment to an attached posting ?	yes	no	unknown															
	LIST TIES IN CANADA AND TIES IN THE OTHER COUNTRY (#1(A), 1(B), and # 2) AND THEN CONCLUSION: CLIENT IS A FACTUAL RESIDENT.	x																	
	LIST TIES IN CANADA (# 1) AND TIES IN OTHER COUNTRY (# 1(A), 1(B), AND # 2) THEN CONCLUSION: IF PRIMARY TIES IN CANADA > 0 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES < 1 AND SECONDARY TIES ARE > 5 THEN CLIENT IS A FACTUAL RESIDENT OF CANADA. IF PRIMARY TIES ARE < 1 AND SECONDARY TIES ARE < 6 THEN CLIENT IS A DEEMED RESIDENT OF CANADA. IF PRIMARY TIES = 0 AND SECONDARY TIES = 0 THEN CLIENT IS A DEEMED RESIDENT OF CANADA.			x															
	Suspend consultation until information is obtained to answer question.			x															

000034

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

**RESIDENCY DETERMINATION
NEW RULES OUTSIDE CANADA ALL YEAR**

A	OUTSIDE OF CANADA ALL YEAR				
1	Which of the following describes your situation:				
	a) Are you an athlete on a team that plays regularly scheduled games in both Canada and the US such as hockey, basketball or baseball?	yes			
	b) Are you a <i>locally engaged employee</i> 10 at a Canadian embassy abroad?		yes		
	c) Are you employed by a Canadian airline?			yes	
	d) None of the above apply.				yes
	All residency determinations submitted by professional athletes should be referred for verification to the International Audit Section of the TSO nearest to where the individual's team is located.	x			
	All residency determinations submitted by locally engaged employees at Canadian embassies abroad should be referred to the Ottawa Tax Services Office, International Tax Programs Section, Attention: Suzanne Villeneuve, International Tax Programs Section, Ottawa Tax Services Office, 10th floor, 333 Laurier Avenue West, Ottawa, Ontario, K1A 0L9.		x		
	All residency determinations submitted by airline employees should be referred to either Winnipeg TSO (Air Canada Airlines) or Vancouver TSO (Canadian Airlines or Cathay Pacific Airlines), Non-Resident Tax Section.			x	
	Go to question 2				x
2	Is the only reason you are living outside Canada because your spouse (or supporting parent) is working in another country?	yes	no		
	Go to # 8 GENERAL INFORMATION LEFT CANADA IN THE YEAR.	x			
	Go to # 5 GENERAL INFORMATION LEFT CANADA IN THE YEAR.		x		

DOCUMENT DISCLOSED PURSUANT TO THE ACCESS TO INFORMATION ACT 000035

RESIDENCY DETERMINATION
NEW RULES PRESENT IN CANADA ALL YEAR

A	PRESENT IN CANADA ALL YEAR		
1	Go to # 6 GENERAL INFORMATION ENTERING CANADA.		

DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT

000036

**RESIDENCY DETERMINATION
NEW RULES FINAL CONCLUSION**

A	Final Conclusion has been reached			
1	Do you have any comments on this consultation?	yes	no	
	Enter comments. Go to 2	x		
	Go to 2		x	
2	Was this consultation because of a written request (NR 73/74 form or letter, or was it requested at the information counter?)	NR73/NR74 or written request	Information counter	
	Go to 3.	x		
	Go to 4.		x	
3	Enter the date that the NR 73/NR74 or written request was received by the agency.	date		
	Go to 4.			
4	Enter the client's Account Number (SIN, TTN or Quasi Number)	SIN		
	ENTER NAME - LAST NAME FIRST	NAME		
	Choose the processing tax year for which the consultation was requested.	TAX YEAR		
5	Enter your RESP and W/S			
	Residency Determination Completed	x		

**DOCUMENT DISCLOSED PURSUANT TO
THE ACCESS TO INFORMATION ACT**

000037