



RENTAL PROPERTY RETURN FOR CANADIAN NON-RESIDENTS

Non-residents of Canada who receive rental income from Canadian properties are subject to Canadian tax at a flat rate of 25% of the gross rental income.

However, taxpayers may choose to file a Canadian tax return under section 216 of the Income Tax Act. This means you will be taxed on the net Canadian-source rental income (e.g. income after expenses), rather than the gross.

Furthermore, by working with a Canadian agent (i.e. our office) and filing form NR6, you can remit non-resident tax based on estimated net income. Note: if you do not file form NR6, you must remit 25% of the gross rent collected each month.

If you sell a Canadian property while a non-resident, CRA requires that 25% or more of the sale price be withheld and remitted. However, this amount can be reduced to 25% of the net profit by filing for a [Certificate of Compliance](#) no later than 10 days after the completed sale. Note that it can take CRA several months to process the Certificate.

TIMELINES

ON OR BEFORE JAN 1	File form NR6 for the upcoming tax year
MONTHLY	Remit non-resident tax on or before the 15th day of the month following the month rent is collected
FEBRUARY	NR4 Slips issued by our office, reporting taxes paid for prior year
ON OR BEFORE JUNE 15	File income tax return

SUBMITTING DOCUMENTATION ELECTRONICALLY

Our office uses a web-based portal system to facilitate the safe transfer of confidential documents. If you do not yet have a portal, request one [here](#), or via email: portal@brianborts.com

MAC Users: please use Adobe software (not MAC preview) when filling out the tax package.

***NOTE: The portal is not a permanent storage site - all documents are deleted within 60 days. Please download and save all files, as additional fees will apply for document re-upload requests.

NON-RESIDENT TAX PAYMENTS

We recommend remitting non-resident tax payments electronically at via CRA's [My Payment](#) service. Click [here](#) for detailed online payment instructions.

The CRA tax account administered by our office is: NRF696690

QUESTIONS?

See brianborts.com for [dates and deadlines](#), [2019 tax filing updates](#), [office information](#), [FAQs](#), and more.

ABOUT YOU

FOR NEW CLIENTS. RETURNING CLIENTS, PLEASE NOTE ANY CHANGES.

Name	Date of birth	SIN
Address		
City	Province	Postal code
Primary phone number	E-mail	

NEW CLIENTS, PLEASE

Complete, sign and return our [Privacy Policy](#)

Complete, sign and return form [T1013, Authorizing a Representative](#)

Provide a copy of your previous year's tax return (include all schedules)

INFORMATION FOR OUR OFFICE

How would you like to receive the client copy of your return?

PDF via secure portal (recommended)

Printed copy

Both (\$25 charge applies)

Notes, clarifications, questions

INFORMATION FOR CANADA REVENUE AGENCY

I authorize registration with CRA's online mail service

***By selecting yes, you will receive email notifications to view your information via CRA's [My Account](#) service, but will no longer receive correspondence (including notices of assessment) by mail

Yes No Already registered

I authorize the office of Brian Borts CPA, CA to access CRA's website to check my information on file

*** New clients: please complete, sign and return [form T1013](#), authorizing our office as your representative for income tax matters

Yes No

RENTAL PROPERTY

Address

City

Province

Postal Code

Rent received \$

of Units

Short-term rental (e.g. Airbnb, vacation)

CO-OWNER, IF APPLICABLE

Name

Date of birth

SIN

Primary phone number

E-mail

Ownership breakdown , if co-owned (indicate percentage split)

EXPENSES

Advertising	\$	Property taxes	\$
Insurance	\$	Auto and travel	\$
Management and administration	\$	Utilities (hydro/gas/etc.)	\$
Mortgage interest	\$	Other - specify:	\$
Maintenance/repairs	\$	Travel	\$

PURCHASES AND IMPROVEMENTS

ITEM	COST
	\$
	\$
	\$

DISPOSAL OF PROPERTY

COMPLETE THIS SECTION IF PROPERTY WAS SOLD (OR CONVERTED TO PERSONAL USE) DURING TAX YEAR

Sale price/fair market value \$

Purchase price (including purchase costs) \$

Taxes withheld \$

List outlays /expenses (closing costs, real estate commission, etc.) and additions/improvements not yet claimed (renovations, new furnace, etc.) Include dates and costs: