

Important Information

Why should I complete this form?

It is Computershare's responsibility to withhold and remit Part XIII tax at the appropriate rate and you are liable for any deficiency. For this reason, a completed form NR301 will allow us to apply a reduced rate of withholding tax, if applicable, otherwise, the highest rate will be remitted to the Canada Revenue Agency (CRA).

Is this the right form for me?

Use this form if you are a non-Canadian taxpayer residing in a country with whom Canada has a tax treaty, and you are eligible to receive the reduced rate of tax or exemption provided by the treaty on all or certain income, and you:

- receive income subject to Part XIII withholding tax, such as investment income, pension, annuities, royalties, and estate or trust income, and the withholding tax rate is reduced by the tax treaty, or
- are completing forms T2062, *Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Taxable Canadian Property* or T2062A, *Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Canadian Resource or Timber Resource Property, Canadian Real Property (Other Than Capital Property), or Depreciable Taxable Canadian Property* to request a certificate of compliance for the disposition of treaty protected property, or
- derive income of any kind through a partnership or hybrid entity and it asks you to complete form NR301 to support a declaration by the partnership or hybrid entity.

Do not use this form:

- to support exemptions from tax under Article XXI of the Canada – U.S. tax treaty. You must apply to the CRA for a Letter of Exemption. Refer to guide T4016, *Exempt U.S. Organizations – Under Article XXI of the Canada – United States Tax Convention*;
- to support exemptions under a tax treaty that does not tax pension income if the total amount received from all payers is less than a certain threshold amount, or in other situations where form NR5, *Application by a Non-Resident of Canada for a Reduction in the Amount of Non-Resident Tax Required to be Withheld*, is applicable. See guide T4061, *NR4 – Non-Resident Tax Withholding, Remitting, and Reporting for more information on pension exemptions*. In these cases, you have to file form NR5 to receive a letter authorizing a reduction in withholding tax on pension income;
- to support exemptions from Part XIII withholding tax that are provided for in the *Income Tax Act*, such as fully exempt interest as defined in subsection 212(3); to support arm's length interest payments that are not captured by paragraph 212(1)(b); or to support reductions of the Part XIII withholding tax on rental income when the non-resident makes an election under Section 216. In these circumstances, you do not complete this form, since the exemption or reduction is in the *Income Tax Act* rather than in one of Canada's tax treaties.

For more information on the NR302 and NR303 Forms, please go to <http://www.cra-arc.gc.ca/formspubs/frms/nr301-2-3-eng.html>

Instructions on completing this form

Non-Canadian Tax Identification Number: Enter the tax identification number that you use in your country of residence, if you have one. For individuals who are resident in the United States, this is your Taxpayer Identification Number (TIN).

Your Country of Residence: Indicate your country of residence. You must be a resident of the country as defined in the tax treaty between Canada and that country.

Type of Income Being Declared: Enter the types of income being paid for which you are eligible for tax treaty benefits (such as an exemption from tax in Canada or a reduced withholding tax rate). **Note:** Income, including interest and dividend income, paid by a trust (other than a deemed dividend paid by a Specified Investment Flow-Through trust to which subsection 104(16) applies) to a non-resident is considered "trust income" under the Income Tax Act and Canada's tax treaties.

Recipient Type and Canadian Tax Number: Tick the appropriate type of non-resident taxpayer and provide a Canadian tax number, if you have one.

Certification and Undertaking: This form must be signed and dated by:

- the non-resident taxpayer in the case of an individual;
- an authorized officer in the case of a corporation;
- the trustee, executor, or administrator if the person completing the form is a trust;
- an authorized partner in the case of a partnership.

Joint Partnerships or Multiple Name Registrations: Complete one form per holder in the partnership or registration.

If no business reply envelope is enclosed, please return the completed form to:

Computershare
100 University Ave, 8th Floor
Toronto Ontario M5J 2Y1