Clear Data

Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

Application for Refund of Part XIII Tax Withheld

NR7-R Control Number

Applicant

Name

Canadian Tax Identification Number (SIN,ITN,BN, etc.)

Mailing address (authorized) C/O

Details of payment and tax withheld

Gross Amount $ ☐ $ U.S. **or** ☐ _____ Tax Year: _____

Tax remitted (_____ %) Rate $ ☐ $ U.S. **or** ☐ _____

Tax payable (_____ %) Rate $ ☐ $ U.S. **or** ☐ _____

Refund (_____ %) Rate $ ☐ $ U.S. **or** ☐ _____

IMPORTANT: Check boxes only if tax was **remitted** in a currency other than $Cdn. funds. See notes on back for instructions on foreign currency refunds and other information for this section.

Type of payment:

☐ Interest Repayable in: ☐ $ U.S. **or** ☐ $ Cdn. Security lending arrangement: ☐ Yes **or** ☐ No

Bond: ☐ Yes **or** ☐ No Bond (purchase) price: $ _____

☐ Dividend security name: _____ CUSIP number: _____

Payable date: Year Month Day Number of shares: _____ (At Record Date)

☐ Periodic pension ☐ OAS ☐ CPP/QPP ☐ RPP ☐ RRSP ☐ Lump sum pension ☐ Annuity ☐ Retiring allowance

☐ RRIF FMV: _____ (beginning of year) Minimum amount _____ (for the year)

☐ Other payment (specify): _____

Reason for refund

The beneficial owner is:

☐ A holder of a comfort letter or Letter of Exemption (treaty Article XXI (Cdn. – U.S.), Canadian Securities Dealer etc.), # _____

☐ Entitled to a lower rate under treaty Article # _____ of _____ % as resident of _____ (country) at the time of payment

☐ Entitled to a treaty exemption under Article # _____ as a resident of _____ (country) at the time of payment.

☐ A person resident in the US who is considered to have derived the income through an entity that is fiscally transparent under the laws of the US, in accordance with paragraphs 6 and 7 of Article IV of the Canada-United States tax treaty. As such, the person is entitled to a lower rate under treaty Article # _____ of _____ % at the time of payment.

☐ Entitled for another reason. (Specify details.) _____

Participants (name and address):

Canadian payer or agent (who paid the amount): _____

Canadian payer or agent (who withheld tax): _____

Registered owner or nominee: _____

Custodian #1: _____

Custodian #2: _____

Beneficial Owner: _____

Mandatory attachments (if applicable):

☐ (Notarized) Affidavit of Registered Ownership or (authorized) D.T.C. Statement

☐ (Notarized) Affidavit of Beneficial Ownership

☐ Structure chart(s) and any other pertinent information explaining treaty rate entitlement

☐ Security Lending Arrangement

☐ Other agreement(s) (Specify, such as Royalty Agreement, etc.) _____

☐ NR4 slip or Canadian tax slip

Certification

- I certify that the information given above and in any documents attached is correct and complete; and
- I certify that the non-resident taxpayer is entitled to the benefits on the income listed, in accordance with the Limitation on Benefits provision, if such provision exists, between Canada and the country listed above.

Authorized person's name (print) | Position or office

Authorized person's signature | Date | Telephone number

Certificate of tax withheld

I, _____ (payer/agent's name) certify that the non-resident

tax of $ _____ ☐ $ Cdn. ☐ $ U.S. or _____ (specify currency) was withheld from

_____ (registered owner's name) and remitted under non-resident account

number **NR** _____, and included in the amount of $ _____ ☐ $ Cdn. ☐ $ U.S.

or _____ (specify currency) and remitted on _____ (date of remittance).

Authorized person's name (print) | Position or Office

Authorized person's signature | Date | Telephone number

Personal information is collected under the Income Tax Act and is used to verify compliance with obligations related to withholding, remitting and reporting of Part XIII tax. It may also be used for any other purpose related to the administration or enforcement of the Act such as compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, and, or penalties. Personal information is protected under the Privacy Act and individuals have a right to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information. Within the limitations set out in the Privacy Act, individuals have a right of access to, or correction of their personal information. Personal information is described in CRA PPU 094.

(Ce formulaire est disponible en français.)

Canada

Clear Data

Instructions

Follow the instructions below that apply to you as a Non-resident of Canada or a Canadian Resident. Please complete all applicable sections in detail, provide all supporting documentation and a letter of explanation where necessary to avoid returning the refund application to you unprocessed. Retain a photocopy of this form for your records. In addition, please read the important instructions below in their entirety.

Residents of Canada

- Attach the NR4 slip(s) or Canadian tax slip(s) to your T1, T2 or T3 Income Tax Return if third party participants were not involved in the transaction. If your return is already processed, send an amendment request with the tax slip(s) to your local Tax Centre.
- You must complete the NR7-R application if you do not have an NR4 tax slip issued in your name, or, if third parties participated in the transaction. Attach this completed form, the appropriate affidavits and other documents to your T1, T2 or T3 Income Tax Return for the year of payment to claim a credit for any tax withheld.

Non-Residents of Canada

Applicant

- The only person/entity entitled to the refund is typically the beneficial owner. A refund will only be issued in another name, if a qualifying situation arises (e.g., partnership, multiple beneficial owners, Canadian Securities Dealers etc.). One (1) NR7-R application per year, per income type, per beneficial owner, per Canadian payer or agent's non-resident tax account number is required.

Details of payment and tax withheld

- Where tax was remitted to us in Canadian currency, you must enter the "Refund applied for" in Canadian currency. We will then issue only a Canadian currency refund. You may need to contact the Canadian payer or agent to confirm the remittance currency.
- We will issue refunds in a foreign currency only if the tax was remitted in that same foreign currency. If we approve a refund in foreign funds, we will use the exchange rate that applies on the date we issue the refund cheque. As a result, the amount refunded may be different from the amount remitted.
- You must verify the "Tax payable" rate to ensure it agrees with the rate provided under Section 212 of the Income Tax Act or with the relevant tax treaty rate provided within Information Circular 76-12R5 (or later) based on the non-resident's country of residence at the time of payment.
- With respect to security payments, such as dividends and interest we require one (1) NR7-R application per payment date, type of income, actual ownership, CUSIP number, and per Canadian payer or agent’s non-resident account number. In general, for all other types of payments, you must file one (1) NR7-R application per year, per income type, actual ownership, and per Canadian payer or agent’s non resident account number.
- We only issue current year refunds to clients for security payments that flowed through custodians or nominees. Otherwise, you may request a current year refund directly from the Canadian payer or agent where an NR4 slip or Canadian tax slip has not yet been issued.
- If you want to have your refund deposited directly into your bank account at a Canadian financial institution, you must attach a completed Form NR304, Direct Deposit Request for Non-Resident Account Holders and NR7-R Refund Applicants.
- We do not issue refunds for $2.00 or less.

Reason for refund

- Ensure the appropriate "Reason for refund" is identified and any relevant exemption number for the beneficial owner is entered.
- Where there are third party participants, such as a custodian, we require an **(notarized) affidavit of beneficial ownership** linking the custodian and beneficial owner. The affidavit must include: the name of the registered owner of the security, the name of the custodian, the number of units held by the custodian, the name of the security, the payable date of the security and the notary or lawyer's seal and signature.
- Where there are third party participants, such as a custodian, we also require an **(notarized) affidavit of registered ownership** linking the custodian and the registered owner. The affidavit must include: the name of the registered owner of the security, the name of the custodian, the number of units held by the custodian, the name of the security, the payable date of the security and the notary or lawyer's seal and signature. If the transaction flowed through the Depository Trust Company (D.T.C.) in the United States, a (authorized) D.T.C. Statement, specifically a Final Detail Report, CSH SDFS Settlement Stmt Div. or Dividend Cash Settlement Items List, are mandatory substitutions for the "affidavit of registered ownership."
- A combined (notarized) affidavit of registered ownership and affidavit of beneficial ownership may be submitted where payments flow through one (1) third party participant other than D.T.C.
- Where more than three (3) participants are involved, we require multiple affidavits. Specify all custodians’ names on the front of this form.
- Only the notary or lawyer for the custodian and/or registered owner directly involved in the transaction may provide the relevant affidavits.
- U.S. Residents must ensure that they meet the requirements as stipulated in the 5th Protocol of the Canada/U.S.Tax Convention.
- You may provide forms NR301, NR302 or NR303 to support your entitlement to treaty benefits.

Certification

- Only a person authorized by the beneficial owner may sign this area.

Certificate of tax withheld

- Attach an original (or photocopy) of the NR4 slip or Canadian tax slip issued in either the beneficial owner or nominee's name.
- If an NR4 slip or Canadian tax slip was not issued in the beneficial owner's name, the Canadian payer or agent must complete this area. For security payments, such as dividend and interest, we require a certificate of tax withheld for each payable date.

General information

- The six (6)-digit Control Number printed on the front of this form will appear on the refund cheque. If you complete the form without the six (6)-digit Control Number, Canada Revenue Agency (CRA) will assign one for you.
- Send this original, signed NR7-R application form with all required documentation no later than two (2) years after the end of the calendar year in which the non-resident tax was remitted to the Non-Resident Withholding Section, Canada Revenue Agency, P.O. Box 20000, Station A, Sudbury ON P3A 5C1. If you have questions about this form, contact us by telephone at 1-855-284-5946 (in Canada or the United States), or at 613-940-8499 (outside Canada and the United States), or by sending a fax to 1-866-765-8460 (within Canada and the United States only) or 1-705-677-7712 (outside Canada and the United States), or by writing to the address provided.