



FAMILY WEALTH PLANNERS  
PERSONAL TAX ADVISORS  
[www.personalwealthstrategies.net](http://www.personalwealthstrategies.net)  
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## Determination of Residency

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◆ Reason for leaving Canada (retirement, etc.) \_\_\_\_\_

◆ How long do you intend to live outside Canada \_\_\_\_\_

◆ Continued employment in Canada \_\_\_\_\_

◆ Number and duration of expected return visits to Canada \_\_\_\_\_

◆ Ties with Canada:

1. Relatives remaining in Canada \_\_\_\_\_
2. Ownerships of a dwelling in Canada \_\_\_\_\_
3. Ownership of furnishings in Canada \_\_\_\_\_
4. Personal possessions in Canada \_\_\_\_\_
5. Canadian vehicle registrations \_\_\_\_\_
6. Canadian drivers license \_\_\_\_\_
7. Provincial hospitalization \_\_\_\_\_
8. Social and recreational memberships \_\_\_\_\_
9. Canadian bank accounts \_\_\_\_\_
10. Canadian credits cards \_\_\_\_\_
11. Seasonal residence \_\_\_\_\_
12. Canadian telephone \_\_\_\_\_
13. Post office boxes or safety deposit boxes \_\_\_\_\_
14. Corporate and business relationships \_\_\_\_\_

◆ Statement of residency

Are you considered a resident or non resident of another country \_\_\_\_\_

Are you subject to income tax in another country \_\_\_\_\_

◆ Ties with another country:

1. Spouse's departure from Canada\_\_\_\_\_
2. Children's departure from Canada\_\_\_\_\_
3. Support of persons remaining in Canada\_\_\_\_\_
4. Details of dwelling in new country\_\_\_\_\_
5. Personal possessions in other country (furniture, pets, clothing)\_\_\_\_\_
6. Details of driver's license in new county\_\_\_\_\_
7. Details of new country medical insurance\_\_\_\_\_
8. Recreation and social organizations in new country\_\_\_\_\_
9. Investments outside of Canada\_\_\_\_\_
10. Credit relations, credit cards, etc. outside of Canada\_\_\_\_\_
11. Telephone service outside Canada\_\_\_\_\_
12. Personal stationery, business cards outside Canada\_\_\_\_\_
13. Post office boxes, safety deposit boxes outside Canada\_\_\_\_\_
14. Involvement with non-Canadian businesses\_\_\_\_\_
15. Countries you have outside Canada in last year\_\_\_\_\_
16. If a resident of another country proof of income subject to tax in other country\_\_\_\_\_

◆ Interpretation Bulletin IT-221R2

Non-Resident of Canada - Determination

1. Generally should be out of country for two years\_\_\_\_\_
2. Dwelling house available in Canada for year round occupation\_\_\_\_\_
3. Spouse or dependents remain in Canada\_\_\_\_\_
4. No personal property remaining in Canada (furniture, clothing, autos, credit cards, memberships, seasonal residence, etc.)\_\_\_\_\_
5. Permanent residence elsewhere\_\_\_\_\_

◆ Tax Treaty Tie Breaker Rules (to establish country of residence)

1. Location of permanent home\_\_\_\_\_
2. Country with which personal and economic relations are closer (Centre for Vital Interests)\_\_\_\_\_
3. Country of habitual abode\_\_\_\_\_
4. Country of citizenship\_\_\_\_\_
5. Competent authority decision \_\_\_\_\_