



APPLICATION FOR A CANADA REVENUE AGENCY INDIVIDUAL TAX NUMBER (ITN) FOR NON-RESIDENTS

Before you start:

- Do not submit this form if you have, or are eligible to obtain, a social insurance number (SIN). For more information about obtaining a SIN, call Service Canada toll-free at **1-800-206-7218**. Select option "3" for SIN information. If you are calling from outside Canada, or if you have a rotary dial telephone, call **(506) 548-7961** (long distance charges will apply). You may also visit their web site at **www.servicecanada.gc.ca**.
- Do not submit this form if you have previously obtained a SIN, an ITN, or a temporary taxation number. Continue to use the tax number you have already been issued.

Indicate the reason you are applying for an ITN:

- Filing a Canadian income tax return
- Filing an application to waive or reduce Canadian withholding tax on payments that you receive
- Disposing of taxable Canadian property

Supporting certified documents:

- Valid passport
- Driver's licence
- Birth certificate/Proof of birth
- Other (please identify): _____

IDENTIFICATION (please print)

1. Name

Last name	First name	Middle name(s)

2. Foreign address

Apartment number, street address, street name

City	Province or State	Country	Postal code or zip code

3. Mailing address (if different from above)

Apartment number, street address, street name

City	Province or State	Country	Postal code or zip code

4. Birth information

Date of birth (YYYY-MM-DD)	Country of birth

5. Other information

Foreign tax identification number	Telephone number

CERTIFICATION

I, _____ ,
(Please print name)

certify that the information given on this form is, to the best of my knowledge, correct and complete.

Date Signature of applicant

Is this form for you?

Use this form to apply for an individual tax number (ITN) from the Canada Revenue Agency (CRA). An ITN is a nine-digit number issued to non-resident individuals who need an identification number but who are not eligible to obtain a social insurance number (SIN).

Who can apply

You can apply if you do not have, and are not eligible to obtain, a SIN but you need to provide an individual tax number to the CRA. For example, this could occur if you are:

- an international student who either has to file or intends to file a Canadian income tax return;
- a non-resident filing an application to waive or reduce Canadian withholding tax;
- a non-resident disposing of taxable Canadian property; or
- a non-resident who has to file or intends to file a Canadian income tax return

Note: Do not complete Form T1261 if you already have an ITN, a SIN, or a temporary taxation number.

When to apply

Complete this form as soon as you meet the requirements described in "Who can apply" on this page. Apply early to make sure you receive an ITN before you need to use it. Allow four to six weeks for us to notify you in writing of your ITN. If you have not received your ITN at the end of the six-week period, you may call us to find out the status of your application (see "Telephone help" on this page).

How to apply

If you are completing Form T1261 for the purpose of:

- filing an income tax return;
- filing an application to waive or reduce Canadian withholding tax on payments that you receive; or
- disposing of taxable Canadian property;

make sure you:

- complete sections one (1) to five (5) on the application;
- provide the date and your signature in the certification section; and
- include original, certified, or notarized copies of your supporting documents.

Please note that faxes and emails with scanned documents are not acceptable. Mail application and supporting documentation to:

Mailing address:
**Returns Processing Division
 International and Ottawa Tax Services Office
 Post Office Box 9769, Station T
 Ottawa ON K1G 3Y4
 CANADA**

Courier address:
**Returns Processing Division
 International and Ottawa Tax Services Office
 2204 Walkley Road
 Ottawa ON K1A 1A8
 CANADA**

Specific instructions

Indicate the reason you are applying for an ITN – You **must** check a box to indicate the reason you are applying for an ITN.

Supporting certified documents – Identify the supporting documents that you have provided.

The document(s) you provide must be current and must verify your identity. The documents must include your name, date of birth, and photograph. You may have to provide a combination of documents for this purpose. Examples of acceptable documents include: a passport, driver's licence, birth certificate, work permit, study permit/student authorization, and diplomatic identity card.

At a later date, we may request other supporting documentation.

Documents that are photocopied **MUST** be certified by local officials such as doctors, lawyers, teachers or officials in a federal department or a provincial ministry. We will not accept any photocopies that have not been certified. A certified copy is a photocopy of a document, which is then duly signed with a notation that this is a true copy of the original and the person certifying must indicate his or her official title.

We will return any original documents that you submit. We will not return copies of documents.

Identification

- 1. Name** – Enter your legal name as it appears on your documentation.
- 2. Foreign address** – Enter your address in the country where you permanently or normally reside. Include the postal code or zip code.
- 3. Mailing address** – Enter your mailing address if it is different from your address above. We will use this address to return your original documents and send written notification of your ITN.
- 4. Birth information** – Enter your date of birth in "year/month/day" format, and your country of birth.
- 5. Other information** – Enter the tax identification number that has been issued to you in the country in which you permanently or normally reside. Also enter the country of residence if other than Canada.

Sole proprietors

If you are a sole proprietor, you may also have to apply for a Business number. For more information, visit our Web site at www.cra.gc.ca.

Telephone help

If, after reading these instructions, you are not sure how to complete your application or you still have questions, call the International Tax Services Office for help at:

- **1-800-959-8281** for calls from Canada and the United States; or
- **613-940-8495** for calls from outside Canada and the United States. We accept collect calls.