

# FILING AN INTERNATIONAL STUDENT TAX RETURN

## THE BASICS

### Canada's tax system

Canada's tax system is based on a self-assessment principle. Every taxpayer is responsible for:

- filing their own tax return on time, and ensuring the information declared is accurate and complete
- reporting their income from all sources
- calculating if tax is owed or if a refund will be issued
- notifying the Canadian Revenue Agency of any changes to personal info

## DO I HAVE TO COMPLETE AN INCOME TAX RETURN?

**Yes and your residency status determines your income tax return filing requirements**

- You must file a tax return if you are a resident of Canada for tax purposes, i.e. if you earn income, and owe tax.
- If you do not owe tax, you may file a tax return optionally if:
  - you want to carry forward tax credits
  - you want to apply for social benefits

[Read more about completing a tax return for 2020.](#)

## DETERMINE RESIDENCY STATUS FOR TAX PURPOSES

### Consider the significance of your residential ties to Canada

Most international students completing a degree in Canada on a study permit are considered residents of Canada for income tax purposes. You become a resident of Canada for tax purposes when you establish significant residential ties in Canada (this is not the same as your "residency" status for immigration purposes).

However, taxes are based on individual circumstances. It is important to consider how significant your residential ties to Canada are and determine your residency status prior to submitting a tax return.

Residential ties may include:

- a home in Canada;
- attending university full-time in Canada;
- social ties in Canada (E.g. Membership with Canadian Recreational Organizations)
- economic ties in Canada (E.g. Canadian bank account or credit card);
- a spouse or common-law partner or dependants who move to Canada to live with you.

[Click here to determine your residency status in Canada, for tax purposes.](#)

## WHY FILE?

### Should I file an income tax return?

- If you owe taxes and do not file an income tax return, the Government of Canada can impose fines or penalties or charge interest on any unpaid taxes.
- Filing your taxes will determine your eligibility for various social benefits, and refunds, and will carry forward credits to reduce income tax owed in future years.

## TAXABLE INCOME

### How do I identify if income is taxable or non-taxable?

The most common types of taxable income you may receive as a student include:

- employment income
- tips and occasional earnings
- investment income

Non-taxable income includes:

- scholarships or bursaries
- GST/HST credit or provincial program payments
- Canada Child Benefit payments
- lottery winnings
- most gifts and inheritances.

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## WHEN TO FILE

### When do I need to file my income tax return each year?

- The tax year runs from January to December each year and the deadline to file an income tax return is April 30 the following tax year.
- For example, the tax year is January 2020 to December 2020 and the deadline to submit an income tax return is April 30, 2021.

## SOCIAL INSURANCE NUMBER OR INDIVIDUAL TAX NUMBER

### You need a Social Insurance Number or Individual Tax Number to file an income tax return

A Social Insurance Number (SIN) is a unique nine-digit identification number that you need in order to work in Canada and to have access to government programs and benefits. The Canadian Revenue Agency uses your SIN to identify you for income tax and benefit purposes.

If you do not have a SIN, you can apply for one online. You will need your passport, study permit, Trent ID, and proof of address to apply. The processing time takes 4-6 weeks. [Learn more about the SIN application process here.](#)

If you are ineligible for a SIN, you can apply for an Individual Tax Number (ITN). [Learn more about the ITN application process here.](#)

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### How do I file an income tax return?

Online:

- Free tax software: [canada.ca/netfile](https://canada.ca/netfile)

On paper:

- Tax package: [canada.ca/taxes-general-package](https://canada.ca/taxes-general-package)

Free tax clinics:

- [A volunteer can do your taxes, for free!](#)
- The Trent Accounting Society, Trent Business Student Association, and Trent Central Student Association are offering the Community Volunteer Income Tax Program (CVITP) to students at Trent University!  
Email [tastaxes@trentu.ca](mailto:tastaxes@trentu.ca) for more info.

## WHAT INFORMATION IS REQUIRED TO FILE?

Below are the documents you will require to file an income tax return.

Identification (ID):

- Student ID card
- One piece of government-issued photo ID
- Social Insurance Number (SIN)

Tax Certificates (bring those that apply to you):

- T4 Statement of Remuneration Paid – if you worked in Canada in 2020, your employer is required to give you a T4
- T2202A Tuition and Enrolment Certificate from 2020 – all students receive this certificate (print from myTrent)
- T4A certificate – only required if you received a scholarship or bursary from Trent U in 2020 (print from myTrent)

Other documents/information:

- Rent receipts – from your landlord showing the amount of rent you paid each month in Ontario in 2020
- If you moved to Canada in 2020, be sure you know the date you entered the country.

[Learn more about gathering your documents here.](#)