



APPLICATION FOR REFUND OF PART XIII TAX WITHHELD

NR7-R Control Number

Applicant

Name _____ Canadian Tax Identification Number (SIN, TTN, 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 _____

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: _____ 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): _____

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.

Reason for refund

The beneficial owner is:

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

A holder of a Certificate of Exemption under subsection 212(14) of the *Income Tax Act*, # _____

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.

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

Certificate of Exemption (212(14))

Five (5) year Guaranteed Investment Certificate (GIC), five (5) year Term Deposit (TD) or similar obligation

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.

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 of office

Authorized person's signature Date Telephone number

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-Resident 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.).

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.
- For security payments, such as dividends or interest, we require one (1) NR7-R application per payable date, per income type, per beneficial owner, per CUSIP number, per Canadian payer or agent's non-resident tax account number. Generally, for all other payments you must file one (1) NR7-R application per year, per income type, per beneficial owner, per Canadian payer or agent's non-resident tax 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.
- We do not issue refunds for less than \$2.00.

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 beneficial 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 beneficial owner. The affidavit must include: the name of the beneficial 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.

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.

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 to the CRA, no later than two (2) years after the end of the calendar year in which the non-resident tax was remitted, to the International Tax Services Office, Non-Resident Withholding Division, 2204 Walkley Road, Ottawa, Ontario Canada K1A 1A8.
- If you need help, please contact the International Tax Services Office at 1-800-267-3395 (within Canada and the United States) or (613) 952-2344 (outside North America). You may also send a facsimile transmission to us at (613) 941-6905.