Step 1 - Identification and other information

Protected B when completed

Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada

T1 2021

If this return is for a deceased person, enter their information on this page.

Attach to your return only the documents that are requested to support your deduction, claim or expense. Keep all other documents in case the Canada Revenue Agency (CRA) asks to see them later. See the guide for more information about supporting documents.

| First name Last name Last name number (SIN), temporary tax number (TTN), or individual tax number (TTN): Last name PO Box PO Box RR Date of birth (Year Month Day) If this return is for a deceased person, enter the date of death (Year Month Day) Email Address By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email notifications from the CRA and agree to the Terms of email address. | | | insurance | Canadian social | | | Identification |
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Sean Hu

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international tax issues relating to international manufacturing and distribution activities extending from the tax regime in the country where the manufacturing activities are located through to regional purchase and sales companies to the taxation of local country sales companies The analysis includes the domestic tax laws relating to manufacturing and distribution company profits as well as international tax issues relating to income flows and the payment of dividends Among the topics and issues analysed in depth are the following foreign tax credits taxation in the digital economy tax incentives intellectual property group treasury companies mergers and acquisitions leasing derivatives controlled foreign corporation provisions VAT and customs tariffs free trade agreements and customs unions transfer pricing role of tax treaties hedging related accounting issues deferred tax assets and liabilities tax risk management supply chain management depreciation allowances and carry forward tax losses. The book includes descriptions of 21 country tax systems and ten detailed case studies applying the analysis to specific examples Detailed up to date attention is paid to the OECD Action Plan on Base Erosion and Profit Shifting BEPS and other measures against tax avoidance As a full scale commentary and analysis of international taxation issues for multinational manufacturing groups including in depth consideration of corporate structures tax treaties transfer pricing and current developments this book is without peer It will prove of inestimable value to all accountants lawyers economists financial managers and government officials working in international trade environments Reproducible Copies of Federal Tax Forms and Instructions United States. Internal Revenue Service, 2013 Canadian in America. Revised, The Brian D. Wruk, 2015-08-01 The definitive guide to crossing the border and calling America home revised and updated with even more timely tax tips Hundreds of thousands of ex Canadians live south of the border The similarity in culture can lead Canadians to mistakenly think that the U S s taxes laws and customs are also the same The Canadian in America is an invaluable resource for anyone either contemplating a move or already living in the U S Revised and updated this edition of The Canadian in America focuses on the areas of taxation investments health care wills and estates It covers the eight areas of financial planning in any Canada U S situation immigration planning customs planning cash debt management income tax planning retirement estate planning risk management and investments In clear and simple language Canada U S financial expert Brian D Wruk explains ways in which one can avoid cross border complications like double taxation Perfect for Canadians who have married U S citizens moved for their employment are professional athletes or entertainers are seeking a warmer climate for their retirement or are U S citizens moving back home from Canada

Resolving Your Tax Issues Sean Hu,2023-08-11 No one wants to have tax issues However if you do find yourself needing assistance with Canadian tax problems Resolving Your Tax Issues details the processes and strategies you can use to resolve issues concerning income tax GST HST and payroll taxes administered by the Canada Revenue Agency CRA As there are a growing number of tax cases where taxpayers represent themselves or are represented by their accountants Hu has written the book he needed when he found himself in the same situation Providing information to help you resolve your CRA tax

issues and achieve your goals at each stage of the tax dispute process this book addresses three key themes 1 Tax dispute resolution processes and strategies for taxpayers 2 The rules of the game for tax dispute resolution 3 Commonly disputed tax issues and their legal tests The tax issue resolution processes discussed throughout Resolving Your Tax Issues are divided into two categories non dispute processes filing a return changing a return Taxpayer Relief Provisions and the Voluntary Disclosure Program and dispute processes audit objection and appeal Hu has diligently selected the most useful and relevant information adding meticulous case studies thorough analysis and detailed strategies to inspire readers including Taxpayers wanting to resolve their own tax issues and represent themselves in the tax dispute process Accountants intending to represent their clients in resolving their tax issues Lawyers planning to enter taxation practice Consultants educators students and other professionals with an interest in taxation who are intending to broaden their knowledge <u>CPAexcel Exam Review Spring 2014 Study Guide</u> O. Ray Whittington, 2014-05-29 The world's most effective CPA exam prep system Regulation module Wiley CPAexcel Exam Review is the world's most trusted study guide for the Certified Public Accountant s exam complete comprehensive and updated to align with the latest exam content With 2 800 practice questions and solutions across four volumes the unique modular format helps you organize your study program zeroing in on areas that need work This volume Regulation contains all current AICPA content requirements providing total coverage of this section of the exam You get the detailed outlines and study tips simulation and multiple choice questions and skill building problems that have made this guide the most effective CPA prep system for over thirty years The uniform CPA exam is updated annually to include new laws regulations and guidelines so it s important that your study guide be up to date as well Wiley CPAexcel Exam Review is updated annually to reflect the latest version of the exam and is the number one bestselling CPA study guide in the world because it provides full comprehensive coverage of all exam content and more practice questions than any other guide many of which are taken directly from past exams The unique format allows you to Identify target and master problem areas section by section Learn how to logically build your knowledge stores for better recall Practice with thousands of sample questions taken from past exams Review all exam content including the newest guidelines and regulations No one wants surprises on exam day and thorough preparation is the key to successful performance Whether you re embarking on a new study program or just need a quick refresher before the exam Wiley CPAexcel Exam Review is proven to be the most current complete comprehensive prep you can get American in Canada, Revised, The Brian D. Wruk, 2015-02-01 Revised and updated with 2013 tax law Hundreds of thousands of Americans are living in Canada today and the tax issues for everyone from green card holders living in Canada to Canadians returning home from years in the U S are astounding and complex In easy to understand language The American in Canada focuses on the eight key areas of transition planning immigration customs cash management income tax retirement estate planning risk management and investments Do you have to file tax returns with the IRS What income do you have to declare and in which country Should

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