

HOW TO FILE A CANADIAN INCOME TAX AND BENEFIT RETURN

BASIC OVERVIEW FOR INTERNATIONAL STUDENTS

In Canada, individuals who may owe income tax or may be eligible for Canadian government tax credits or benefits file an “income tax and benefit return” annually **before April 30** (reporting on income from the previous calendar year).

Here are the basic steps you can take to file your first Canadian income tax and benefit return!

This document was prepared for educational purposes and is not a legal document. Always refer to the [Canada Revenue Agency \(CRA\)](#) for the most up to date information and consult a tax expert for tax advice.

STEP 1

Figure out if you need to file a Canadian income tax and benefit return



If you had Canadian income in the past calendar year, you should file an income tax return. You may be eligible for a refund of taxes deducted from your income at the source.

If you are a [resident of Canada for tax purposes](#) and you did not earn any Canadian income in the past calendar year, you can choose to file an income tax and benefit return, as you might be eligible for certain benefits and credits.

STEP 2

Attend an information session to learn more



The Centre for International Experience (CIE) hosts multiple information sessions with the CRA in the Winter term specifically for international students. Check [CLNx](#) to find dates of upcoming sessions to ask all your questions.

The Hart House Finance Committee hosts income tax information sessions in partnership with CPA Canada throughout the year. Check their [website](#) to find dates of upcoming sessions.

STEP 3

Gather the information you will need before filing an income tax return



This will include information about all your sources of income for the past calendar year. You will also want to collect tax slips or receipts for items that might entitle you to tax credits, deductions or benefits if you are a resident of Canada for tax purposes.

Here is a list of possible tax slips or receipts you might need:

- T4 tax slip from your employer
- T4A tax slip from the University found on ACORN
- T3 or T5 tax slip from your financial institution
- T2202 Tuition and Enrolment Certificate found on ACORN
- Union dues receipt
- Property taxes or rent receipts
- Childcare expenses receipts
- Medical expenses receipts
- Charitable or political donations receipts

STEP 4

Choose if you want to file on your own, get help from volunteers or pay someone to help you



File your income tax return on your own:

- You can use free or paid certified software using [NETFILE](#). You can find free software for students, or software packages that you pay for that come with online support. In order to file using NETFILE, you must be a resident of Canada for tax purposes and have an address in Canada. The software will walk you through a step-by-step questionnaire for you to input all your information.

Get help from volunteers:

- Get help from volunteers at a [Volunteer Income Tax Clinic](#) to file your income tax return for free. Depending on the year, [UTSU](#) and [APUS](#) organize volunteer income tax clinics to help you. These often run in March and April. If you can't get an appointment at a tax clinic on-campus, you can look for an off-campus clinic through [CVITP](#).

Pay someone to help you:

- If you have a more complicated tax situation or if you would like additional support, you can also find a tax preparation company or an accountant to file your income tax return for you. Ask someone you know for a recommendation or consult a listing of certified accountants.

STEP 5

Set up a “My CRA Account”



Once you have filed for the first time and received your Notice of Assessment from the CRA, you will be able to set up a “[My CRA Account](#)”. This account allows you to manage your tax and benefit information online, but is not the system through which you file your income tax return.

STEP 6

Consult the Canada Revenue Agency (CRA)



You can explore CRA webpages to learn more about income taxes in Canada or call them if you have further questions.

- [Canadian Income Tax Overview for International Students](#)
- [canada.ca/taxes-international-students](#)
- [canada.ca/cra-determining-residency-status](#)
- [canada.ca/understanding-taxes](#)
- Resident of Canada for tax purposes: Inside Canada call 1-800-959-8281/Outside Canada call 1-613-940-8495
- International tax and non-resident enquiry line call 613-940-8495