Non-Resident Compliance Checklist

Ten checks before your Canadian filing deadline

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Work through these ten each year, or before bringing past years up to date.
Most penalties land on returns where no tax was ever payable.

- [ ] 1 **Obligation confirmed**
  Carrying on business, or holding Canadian property.
- [ ] 2 **T2 diarised**
  Six months after fiscal year-end, every year.
- [ ] 3 **Treaty position documented**
  Claimed on Schedule 91, not by skipping the return.
- [ ] 4 **Balance scheduled**
  Two months after year-end, three for some.
- [ ] 5 **Withholding reviewed**
  Part XIII and Regulation 105, before payment.
- [ ] 6 **NR4 slips prepared**
  Filed by 31 March following the calendar year.
- [ ] 7 **T106 threshold checked**
  $1 million in related-party transactions.
- [ ] 8 **Records retained**
  Six years, with permission if kept abroad.
- [ ] 9 **Section 116 started**
  Months before any property disposition.
- [ ] 10 **Prior years reviewed**
  Voluntary disclosure while it is still open.

PRO TIP

A treaty exemption is claimed on a return, not instead of one. Filing late on a nil return still attracts the penalty and the daily interest that follows it.

What happens next

1. Filings reviewed
2. Fixed fee quoted
3. Returns filed

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