

Twelve things to settle before you file

For Canadian remote workers and self-employed digital nomads. Rules current to 15 October 2026.

- ☐ **List every tie you still have to Canada**
Home, spouse, dependants, accounts, car, memberships, health card.
- ☐ **Count your days in Canada**
Past 183 days can make you a deemed resident for the whole year.
- ☐ **Settle which of the three categories applies**
Factual resident, deemed resident or non-resident. It is not a choice.
- ☐ **File the T1 by April 30**
June 15 to file if self-employed, but tax owing is still due April 30.
- ☐ **Report worldwide income if resident**
Employment, freelance, investments and rentals, wherever earned.
- ☐ **File T1135 past CAD 100,000**
Specified foreign property, tested at any point in the year.
- ☐ **Claim foreign tax credits on Form T2209**
Per country, capped at the Canadian tax on that foreign income.
- ☐ **Register for GST/HST past \$30,000**
Over four consecutive quarters, wherever you are physically located.
- ☐ **Check whether instalments are required**
Net tax owing over \$3,000 in two consecutive years triggers them.
- ☐ **Fix your departure date and keep the proof**
It drives the part-year return and the deemed disposition.
- ☐ **Value your capital property at departure**
Treated as sold at fair market value, with deferral under 128.1(4).
- ☐ **Keep every record six years**
From the end of the tax year, including travel dates and FX rates.

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