

Taxes

Understand how taxes work in Canada and get a SIN for awards and scholarships, or to work.

Income tax in Canada

In Canada, income tax is administered by the Canada Revenue Agency (CRA). The Canadian income tax year is from January 1 to December 31. If you owe income tax, you must pay it by April 30 for the previous calendar year. Late submissions are accepted, but there may be a penalty.

If you are employed in Canada, your employer will deduct income tax from your wages and send this money to the CRA. In order to deduct the proper amount of income tax from your wages, your employer will ask you to complete the form TD-1. Employers will deduct an amount from each pay cheque for Canada Pension Plan (CPP) and Employment Insurance (EI).

You are responsible for determining your income tax status and paying the correct amount of tax.

What you need to file a tax return

To file a Canadian tax return, you need either:

- A Social Insurance Number (SIN),
- OR and Individual Tax Number (ITN)

If you have either of these numbers but it expired and you are not currently employed, you can use the expired number for filing taxes.

Social Insurance Number (SIN)

To apply for a SIN, you must have a work permit OR a study permit which includes a condition to work on and/or off campus.

You can learn more about SIN [here](#).

Learn about how to apply for a SIN [here](#). *(Note: If possible, we suggest applying in person as this will be the quickest method for obtaining a SIN.)*

Individual Tax Number (ITN)

If you are not eligible for a SIN, you can apply for an ITN. An ITN does not allow you to work in Canada but allows you to file a Canadian tax return.

Do not apply for an ITN past February as it can take a month or more. You can send your ITN application together with the tax return to the same address specified on your ITN form.

To apply for an ITN, fill out and submit the following [form](#).

Additional supporting documents you may need when filing your taxes

- **T2202A:** Tuition fees paid for the tax year. This form will be uploaded to your Student Portal in February.
- **T4:** Employment income and deductions. You should receive your T4 from your employer.
- **T4A:** Any scholarships and bursaries that you may have received.
- **General Tax Forms:** Available online and at all Canada Post Offices.

Apply for tax deductions

You may be eligible to deduct certain expenses from your tax payments. Moving expenses such as transportation and storage of personal effects, travel, and temporary accommodation may be considered eligible deductions. Save your receipts for the cost of relocating to Canada. However, you cannot deduct moving expenses if your only income at the new location is scholarship, fellowship, or bursary income that is entirely exempt from tax under the current legislation.

You may also deduct childcare expenses, Registered Retirement Savings Plan (RRSP) contributions, and union dues.

How to file your taxes

Online

[NETFILE](#) is an electronic tax-filing option allowing you to file your income tax directly to the Canada Revenue Agency online. Tax returns filed via NETFILE must first be prepared using a NETFILE-certified product you can find on their website.

By paper

[Find the forms](#) you need to submit your tax return by paper.

Mailing your tax return

When you submit your first tax return, you should send your return to International Tax Services Office, Returns Processing Division, 2204 Walkley Road, Ottawa, ON, K1A 1A8.

If this is not your first year to file a tax return, you may be eligible to apply online, or send it to the local office at the Canada Revenue Agency, Tax Centre, 9755 King George Highway, Surrey, BC, V3T 5E1.

Do international students file taxes?

You must file a tax return if you:

- Owe income tax to the government (for example, you earn significant income in Canada)

- Are asked by the CRA to file a return

Even if you don't owe any tax, you should file a tax return if you:

- Expect an income tax refund from the government
- Are applying for the GST/HST credit (which provides cash payments to low- and middle-income taxpayers, to help offset the costs of paying GST/HST on taxable purchases)
- Are eligible to receive the child tax credit (for low- and middle-income taxpayers with children)
- Might earn more income in Canada later (e.g., co-op) so want to carry-forward (i.e. save for future years) Tuition Payment and Education Credits to reduce the tax you owe in future years.

You do not need to pay taxes on your income from scholarships, fellowships, or bursaries.

Get help filing your taxes

Please use the resources below to guide you through filing your taxes. If you have questions about how to file a tax return, please contact [Canada Revenue Agency](#) directly.

[CRA Free tax clinics](#)

- The Clearbrook Golden Age Society offers free virtual tax services (as long as your income for the tax year is under \$35,000). Simply email incometax@gardenparktower.ca or call 604-744-0109 to book an appointment.

[CRA's Taxes for international students studying in Canada](#)

[CRA's Newcomers to Canada - immigrants and returning residents](#) [CRA's](#)

[YouTube channel \(see international students and income tax videos\)](#)

[CRA's Learning about taxes](#)