



# APPLICATION FOR A CANADA REVENUE AGENCY INDIVIDUAL TAX NUMBER (ITN) FOR NON-RESIDENTS

### Before you start:

- Do not submit this form if you have, or are eligible to obtain, a social insurance number (SIN). For more information about obtaining a SIN, call Social Development Canada (SDC) toll-free at, **1-800-206-7218**. Select option "3" for SIN information. If you are calling from outside Canada, or if you have a rotary dial telephone, call **(506) 548-7961** (long distance charges will apply). You may also visit their web site at **www.sdc.gc.ca**.
- Do not submit this form if you have previously obtained a SIN, an ITN, or a temporary taxation number. Continue to use the tax number you have already been issued.

### Indicate the reason you are applying for an ITN:

- Filing a Canadian income tax return
- Filing an application to waive or reduce Canadian withholding tax on payments that you receive
- Disposing of taxable Canadian property

### Supporting documents:

- Valid Passport
- Driver's licence
- Birth certificate/Proof of Birth
- Other (please identify): \_\_\_\_\_

## IDENTIFICATION (please print)

**1. Name**

Last name	First name	Middle name(s)

**2. Foreign address**

Apartment number, street address, street name

\_\_\_\_\_

City	Province or State	Country	Postal code or zip code

**3. Mailing address (if different from above)**

Apartment number, street address, street name

\_\_\_\_\_

City	Province or State	Country	Postal code or zip code

**4. Birth information**

Date of birth (year, month, day)	Country of birth

**5. Other information**

Foreign tax identification number	Telephone number

## CERTIFICATION

I, \_\_\_\_\_ ,  
 (Please print name)

certify that the information given on this form is, to the best of my knowledge, correct and complete.

\_\_\_\_\_ Date \_\_\_\_\_ Signature

## GENERAL INSTRUCTIONS

### Is this form for you?

Use this form to apply for an individual tax number (ITN) from the Canada Revenue Agency (CRA). An ITN is a nine-digit number issued to non-resident individuals who need an identification number but who are not eligible to obtain a social insurance number (SIN).

### Who can apply

You can apply if you do not have, and are not eligible to obtain, a SIN but you need to provide an individual tax number to the CRA. For example, this could occur if you are:

- an international student who either has to file or intends to file a Canadian income tax return;
- a non-resident filing an application to waive or reduce Canadian withholding tax;
- a non-resident disposing of taxable Canadian property; or
- a non-resident who has to file or intends to file a Canadian income tax return

**Note:** Do not complete Form T1261 if you already have an ITN, a SIN, or a temporary taxation number.

### How to apply

You can apply by mail or in person. Be sure to mail or bring with you:

- your completed Form T1261; and
- the original or a certified or notarized copy of documents, that substantiate the information provided on the form.

The document(s) you present must be current and must verify your identity, including your name, photograph, and date of birth. You may have to provide a combination of documents for this purpose. Examples of acceptable documents include a passport, driver's licence, birth certificate, work permit, study permit/student authorization, visitor record, and diplomatic identity card.

We may, at a later date, request other supporting documentation.

Documents can be certified by local officials such as doctors, accountants, lawyers, teachers or officials in a federal department or a provincial ministry.

### When to apply

Complete this form as soon as you meet the requirements described in **"Who can apply"** on this page. Apply early to make sure you receive an ITN before you need to use it. Allow four to six weeks for us to notify you in writing of your ITN. If you have not received your ITN at the end of the six-week period, you may call us to find out the status of your application (see **"Telephone help"** on this page).

### Where to apply

**In person:** You can apply for an ITN at the International Tax Services Office, 2204 Walkley Road, Ottawa, Ontario, CANADA.

**By mail:** If you are completing Form T1261 for the purpose of filing an income tax return, sign and date the form, and send it to us along with the original, certified, or notarized copies of your documents.

If you are sending Form T1261 only, forward it to:

International Tax Services Office  
Returns Processing Division  
2204 Walkley Road  
Ottawa ON K1A 1A8  
CANADA

We will return any original documents that you submit. We will not return copies of documents.

### Specific instructions

**Indicate the reason you are applying for an ITN** – You must check a box to indicate the reason you are applying for an ITN.

**Supporting documents** – Identify the supporting documents that you have provided. Details on supporting documents are explained under **"How to apply"**.

### Identification

**1. Name** – Enter your legal name as it appears on your documentation.

**2. Foreign address** – Enter your address in the country where you permanently or normally reside. Include the postal code or zip code.

**3. Mailing address** – Enter your mailing address if it is different from your address above. We will use this address to return your original documents and send written notification of your ITN.

**4. Birth information** – Enter your date of birth in "year/month/day" format, and your country of birth.

**5. Other information** – Enter the tax identification number that has been issued to you in the country in which you permanently or normally reside. Also enter the country of residence if other than Canada.

### Sole proprietors

If you are a sole proprietor, you may also have to apply for a Business Number. For more information, visit our Web site at [www.cra.gc.ca](http://www.cra.gc.ca).

### Telephone help

If, after reading these instructions, you are not sure how to complete your application or you still have questions, call the International Tax Services Office for help at:

- **1-800-267-5177** for calls from Canada and the United States; or
- **(613) 952-3741** for calls from outside Canada and the United States. We accept collect calls.