

加拿大税收居民身份认定规则

一、个人

个人是否为税收居民应视具体情况而定。加拿大的个人税收居民身份可以分为普通居民（也称为事实居民，**factual resident**）或视同居民（**deemed resident**）。判断个人的税收居民身份时须根据其整体情况和所有相关事实，并参考加拿大税法 and 法庭的判定来认定。

加拿大税收居民包括在加拿大经常、通常或习惯性居住并生活的个人。因此，与加拿大有居住关系，比如家在加拿大、在加拿大有社会与经济利益以及其他与加拿大的关联，皆为重要考量。此外，加拿大税法中“视同认定规定(**deeming provision**)”对于判定个人是否构成加拿大居民也很重要。

（这些“视同认定规定”适用于那些不在加拿大居住但与加拿大有联系的个人，例如一个纳税年度在加拿大境内停留时间超过 **183** 天或以上，受雇于加拿大政府或加拿大某省。）

个人在判定其是否是加拿大居民时，还需要考虑加拿大对外签署的税收协定中有关居民的定义。

加拿大税务局下列网站详细列出了相关信息，帮助个人判定其税收居民身份，并了解判定需要考虑的因素。

- **Income Tax Folio S5-F1-C1: Determining an Individual's Residence Status -**

<http://www.cra-arc.gc.ca/tx/tchncl/ncmtx/fls/s5/f1/s5-f1-c1-eng.html>

- Determining your residency status -

<http://www.cra-arc.gc.ca/tx/nrrsdnts/cmmn/rsdncy-eng.html>

二、实体

企业和信托

如果企业主要管理和控制场所（central management and control）位于加拿大，则该企业应被视为加拿大税收居民。对于企业，主要管理和控制通常位于董事会成员履行职责、会面或举行会议的地方；对于信托，则应考虑主要管理和控制是否由受托人实施。

如企业符合以下条件之一，应被判断为加拿大税收居民：

- 在 1965 年 4 月 26 日以后在加拿大注册成立；
- 在 1965 年 4 月 27 日前在加拿大注册成立，并在 1965 年 4 月 26 日以后的任何纳税年度，该企业：
 - 在普通法原则下已是加拿大税收居民，或
 - 在加拿大境内开展经营活动。

如信托符合下列两个条件，应被视为加拿大税收居民：

- 信托是非免税的外国信托，参见加拿大所得税法案 94 (1) 章节 [-http://laws-lois.justice.gc.ca/PDF/I-3.3.pdf](http://laws-lois.justice.gc.ca/PDF/I-3.3.pdf);
- 该信托的委托人(Contributor)或者受益人(Beneficiary)居住在加拿大。

详细信息可参考以下加拿大税务局网站：

- [Residency of a corporation -](http://www.cra-arc.gc.ca/tx/nnrstdnts/bsnss/bs-rs-eng.html)
<http://www.cra-arc.gc.ca/tx/nnrstdnts/bsnss/bs-rs-eng.html>
- [Income Tax Folio S6-F1-C1: Residence of a Trust or Estate -](http://www.cra-arc.gc.ca/tx/tchncl/ncmtx/fls/s6/f1/s6-f1-c1-eng.html)
<http://www.cra-arc.gc.ca/tx/tchncl/ncmtx/fls/s6/f1/s6-f1-c1-eng.html>

三、不视为税收居民的实体

合伙企业在加拿大一般不负有纳税义务，合伙企业的收入在合伙人的层面征税。然而，就 CRS 而言，合伙企业实际管理所在地（place of effective management）位于加拿大的，应视为加拿大税收居民。

四、联系方式

国际和渥太华税务服务办公室

Canada Revenue Agency (CRA)

Post Office Box 9769, Station T

Ottawa ON K1G 3Y4

CANADA

从加拿大和美国境内致电加拿大税务局

个人和信托： 1-800-959-8281

企业（和其他商业组织）： 1-800-959-5525

从加拿大和美国之外的地区致电加拿大税务局

（我们接受被叫付费电话并提供自动答复。请注意，您可能会听到“哔”声，并遇到正常的连接延迟。）

个人和信托： 613-940-8495

企业（和其他商业组织）： 613-940-8497

加拿大纳税人识别号编码规则

一、纳税人识别号介绍

加拿大纳税人识别号（TIN）有多种形式，发放给加拿大税收居民和非税收居民。以下的描述主要针对加拿大税收居民—即必须有 TIN 的加拿大税收居民，以满足 CRS 规定下与其他税收管辖区交换信息的目的。

个人

加拿大个人税收居民的纳税人识别号是加拿大社会保险号码（SIN），由九位数字构成。每一位负有企业所得税申报义务（或者负有其他信息申报义务）的加拿大税收居民个人必须有社会保险号码。

社会保险号码原则上是保密的，但是如果金融机构基出于税务信息报送目的要求个人提供 SIN，则个人必须提供。

关于如何申请社会保险号码等相关信息，参见加拿大税务局网站：

<https://www.canada.ca/en/employment-social-development/services/sin.html>

企业

企业的纳税人识别号是加拿大税务局（CRA）发放的商业编号（BN），由九位数字构成。加拿大的税收居民企业负有纳税申报义务，必须有商业编号。

关于如何申请商业编号等相关信息，参见加拿大税务局网站中的商业编号注册网页：

<http://www.cra-arc.gc.ca/bn/>

信托

信托的纳税人识别号是加拿大税务局发放的信托账户号码（trust account number），由八位数字构成。负有纳税申报义务的加拿大的税收居民信托，必须有信托账户号码。

关于如何申请信托账户号码等相关信息，参见加拿大税务局网站中的信托账户号码申请网页：

<http://www.cra-arc.gc.ca/tx/trsts/t3pp/menu-eng.html>

合伙企业

合伙企业的纳税人识别号是加拿大税务局（CRA）发放的商业编号（BN），由九位数字构成。须在加拿大申报或在加拿大有商业活动的合伙企业，必须有商业编号。

关于如何申请商业编号等相关信息，参见加拿大税务局网站中的商业编号注册网页：<http://www.cra-arc.gc.ca/bn/>

更多关于自动发放纳税人识别号的信息

问 1：是否自动为所有税收居民发放纳税人识别号？

个人	否	实体	否
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问 2a：如问 1 关于个人答案为否，请描述个人不予自动发放 TIN 的情况。

加拿大的税收居民个人必须申请 TIN，申请后税务局会

向个人发放 TIN。

每一位进行所得税和利益申报（或者其资料需要作申报的，例如通过雇主申报）的加拿大税收居民个人都必须有 TIN。

问 2b: 如问 1 关于实体答案为否，请描述企业不予自动发放 TIN（按 CRS 的定义）的情况。

加拿大税务局向申请 TIN 的实体发放 TIN。

所有加拿大的居民企业必须有 TIN。

实际管理所在地在加拿大的信托和合伙企业如果在加拿大有纳税申报义务，也必须有 TIN。

二、纳税人识别号编码规则

TIN 的编码结构根据纳税人不同类型而定：

- 社会保险号码是加拿大服务部（service Canada）发放的识别个人的唯一代码，由九位数字组成。
- 商业编号是加拿大税务局发放的识别商业企业和合伙企业的唯一代码，由九位数字组成。
- 信托账号是加拿大税务局发放的识别信托的唯一代码，由八位数字组成。

三、如何找到纳税人识别号

2014 年 3 月 30 日之前申请社会保险号码的加拿大税收居民保有一张社会保险号码卡，该卡片没有照片不是身份证明文件。自 2014 年 3 月 31 日起，社会保险号码卡停止发出，仍然在有效期内的社会保险号码卡可以继续使用。目前，加

拿大服务部通过信件而非卡片的形式向个人发放社会保险号码。

社会保险号码可在加拿大个人纳税申报表的首页找到。加拿大税务局发出的评税通知书上也可找到社会保险号码（见样本）：

This is a screenshot of the T1 GENERAL 2014 Income Tax and Benefit Return form. The form is titled "T1 GENERAL 2014" and "Income Tax and Benefit Return". It includes sections for Identification, Information about your residence, and Information about your spouse or common-law partner. The Social Insurance Number (SIN) field is circled in red.

This is a screenshot of the Notice of Assessment form. The form is titled "Notice of Assessment" and includes the name "John Smith" and the Social Insurance Number (SIN) "999 999 999". The SIN field is circled in red.

加拿大税务局以函件的方式发放商业编号。商业编号可在加拿大企业纳税申报表的首页找到。加拿大税务局发出的评税通知书上也可找到商业编号（见样本）：

T2 Corporation Income Tax Return (2014 and later tax years)

This form serves as a federal provincial, and territorial corporate tax return for the corporation if located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial/territorial return.

All legislative references on this return are to the federal Income Tax Act and Income Tax Regulations. This return may contain changes that have not yet become law at the time of publication.

Send one completed copy of this return, including Schedule 98 and the General Rules of Financial Information (GRFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year. For more information see www.cra.gc.ca or Guide T4013, T2 Corporation Income Tax Return.

Identification

Business number (BN) 123456789

Corporation's name ABC CORPORATION

Address of head office (Use this address charged since the last time we were notified) (If you complete lines 101 to 104) 123 Main St. Toronto, Ontario M5H 1A5

City Toronto Province, territory, or state Ontario Postal code/City code M5H 1A5

Country (other than Canada) Canada

Head office address (if different from head office address) (Use this address charged since the last time we were notified) (If you complete lines 101 to 104) 123 Main St. Toronto, Ontario M5H 1A5

City Toronto Province, territory, or state Ontario Postal code/City code M5H 1A5

Country (other than Canada) Canada

Location of books and records (if different from head office address) (Use the location of books and records charged since the last time we were notified) (If you complete lines 101 to 104) 123 Main St. Toronto, Ontario M5H 1A5

City Toronto Province, territory, or state Ontario Postal code/City code M5H 1A5

Country (other than Canada) Canada

Type of corporation at the end of the tax year

Canadian-controlled private corporation (CCPC) Corporation controlled by a public corporation Other private corporation Other corporation (Specify below) Public corporation

If the type of corporation changed during the tax year, provide the effective date of the change: 1/1/14

Do not use this area

T2 214 (2014) (Other provinces obtain a return on paper) www.cra.gc.ca/returnform or 1-800-960-7774 Page 1 of 4 Canada

Corporation Notice of Assessment

Did you know you may be required to file your T2 return electronically? For information on this requirement and the service is open, please visit www.cra.gc.ca/corporation-internet.

This notice explains the results of our assessment of the "T2 Corporation Income Tax Return" for the tax year indicated above. It also explains any changes we may have made to the return.

Result of this Assessment: \$ 0
 Total balance: \$ 0

If you pay the full amount on the balance shown, if a credit becomes available on the same or a related business account, we will apply that credit to any outstanding amount.

Please refer to the Summary and Explanation for additional information.

Business Number: 123456789
 Corporation Name: ABC CORPORATION

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加拿大税务局以函件的方式发放信托账号。信托账户号码可在加拿大信托纳税申报单的首页找到。加拿大税务局发出的评税通知书上也可找到信托账户号码（见样本）：

T2 Corporation Income Tax Return (2014 and later tax years)

This form serves as a federal provincial, and territorial corporate tax return for the corporation if located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial/territorial return.

All legislative references on this return are to the federal Income Tax Act and Income Tax Regulations. This return may contain changes that have not yet become law at the time of publication.

Send one completed copy of this return, including Schedule 98 and the General Rules of Financial Information (GRFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year. For more information see www.cra.gc.ca or Guide T4013, T2 Corporation Income Tax Return.

Identification

Business number (BN) 123456789

Corporation's name ABC CORPORATION

Address of head office (Use this address charged since the last time we were notified) (If you complete lines 101 to 104) 123 Main St. Toronto, Ontario M5H 1A5

City Toronto Province, territory, or state Ontario Postal code/City code M5H 1A5

Country (other than Canada) Canada

Head office address (if different from head office address) (Use this address charged since the last time we were notified) (If you complete lines 101 to 104) 123 Main St. Toronto, Ontario M5H 1A5

City Toronto Province, territory, or state Ontario Postal code/City code M5H 1A5

Country (other than Canada) Canada

Location of books and records (if different from head office address) (Use the location of books and records charged since the last time we were notified) (If you complete lines 101 to 104) 123 Main St. Toronto, Ontario M5H 1A5

City Toronto Province, territory, or state Ontario Postal code/City code M5H 1A5

Country (other than Canada) Canada

Type of corporation at the end of the tax year

Canadian-controlled private corporation (CCPC) Corporation controlled by a public corporation Other private corporation Other corporation (Specify below) Public corporation

If the type of corporation changed during the tax year, provide the effective date of the change: 1/1/14

Do not use this area

T2 214 (2014) (Other provinces obtain a return on paper) www.cra.gc.ca/returnform or 1-800-960-7774 Page 1 of 4 Canada

Corporation Notice of Assessment

Did you know you may be required to file your T2 return electronically? For information on this requirement and the service is open, please visit www.cra.gc.ca/corporation-internet.

This notice explains the results of our assessment of the "T2 Corporation Income Tax Return" for the tax year indicated above. It also explains any changes we may have made to the return.

Result of this Assessment: \$ 0
 Total balance: \$ 0

If you pay the full amount on the balance shown, if a credit becomes available on the same or a related business account, we will apply that credit to any outstanding amount.

Please refer to the Summary and Explanation for additional information.

Business Number: 123456789
 Corporation Name: ABC CORPORATION

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四、国内网站有关 TIN 的信息

社会保险号码的相关信息参见加拿大服务部官网。

<https://www.canada.ca/en/employment-social-development/>

[services/sin.html](http://www.cra-arc.gc.ca/bn/services/sin.html)

商业编号的相关信息参见加拿大税务局官网。

<http://www.cra-arc.gc.ca/bn/>

信托账号的相关信息参见加拿大税务局官网。

<http://www.cra-arc.gc.ca/tx/trsts/t3pp/menu-eng.html>

目前尚无验证纳税人识别码的在线查询工具。

五、联系方式

如需了解更多有关个人社会保险号码的信息，敬请联系

Service Canada

Social Insurance Registration Office

PO Box 7000

Bathurst NB E2A 4T1

CANADA

在加拿大国内，请致电

个人 1-800-206-7218（选择“选择3”）

在境外，请致电

个人 1-506-548-7961（会产生长途通话费用）

如需了解更多有关企业和信托纳税人识别码的信息，请
联系

International and Ottawa Tax Services Office

Canada Revenue Agency (CRA)

Post Office Box 9769, Station T

Ottawa ON K1G 3Y4

CANADA

从加拿大和美国境内致电加拿大税务局

信托: 1-800-959-8281

企业 (和其他商业组织): 1-800-959-5525

从加拿大和美国之外的地区致电加拿大税务局

(我们接受被叫付费电话并提供自动答复。请注意,您可能会听到“哔”声,并遇到正常的连接延迟。)

信托: 613-940-8495

企业 (和其他商业组织): 613-940-8497

资料来源：

加拿大税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Canada-Residency-EN.pdf>

加拿大纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Canada-TIN.pdf>

Canada - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

In Canada, an individual's residency status for income tax purposes is determined on a case by case basis. An individual who is resident in Canada can be characterized as ordinarily resident (also known as factual resident) or deemed resident. An individual's whole situation and all the relevant facts must be considered with reference to Canada's tax laws and views of the Courts.

An individual who is ordinarily resident in Canada includes an individual who regularly, normally or customarily lives in the usual mode of life in Canada. As a result, residential ties with Canada such as a home in Canada, social and economic interests in Canada, and other connections to Canada are important considerations. It is also important to consider whether any "deeming provision" in Canada's tax laws apply to cause an individual to be a resident of Canada for income tax purposes. (These "deeming provisions" impact certain individuals not otherwise resident in Canada with connections to Canada, such as individuals who spend a total of 183 days or more in a year in Canada or who are employed by the Government of Canada or a Canadian province.)

An individual may take into account their residency status under a relevant Canadian tax treaty when determining whether they are a resident in Canada.

Extensive information is available on the Canada Revenue Agency (CRA) website on the pages listed below to assist individuals determine their residence status for income tax purposes and the factors to be taken into account in making that determination.

- [Income Tax Folio S5-F1-C1: Determining an Individual's Residence Status](#)
- [Determining your residency status](#)

Section II - Criteria for Entities to be considered a tax resident

Corporations and Trusts

A corporation or a trust is a resident in Canada if Canada is the country in which its central management and control is exercised. In the case of a corporation, central management and control is usually located where the members of the board of directors exercise their responsibilities, meet or hold their meetings. In the case of a trust, it is a question of fact whether central management and control is exercised by the trustee(s).

A corporation is also a resident in Canada if:

- it was incorporated in Canada after April 26, 1965; or
- it was incorporated in Canada before April 27, 1965, and, during any tax year after April 26, 1965, it:
 - o was resident in Canada under common-law principles; or
 - o carried on business in Canada.

A trust is also deemed to be resident in Canada for certain purposes if:

- the trust is not an exempt foreign trust ([see subsection 94\(1\)](#) of Canada's Income Tax Act); and
- there is a contributor to the trust or a beneficiary under the trust who resides in Canada.

Extensive information is available on the CRA website on the pages listed below.

- [Residency of a corporation](#)
- [Income Tax Folio S6-F1-C1: Residence of a Trust or Estate](#)

Section III - Entity types that are as a rule not considered tax residents

A partnership is generally not liable to tax in Canada. Instead, income earned through a partnership is taxed in the hands of its partners. However, for the purposes of the Common Reporting Standard, a partnership with its place of effective management situated in Canada is a resident of Canada.

Section IV - Contact point for further information

International and Ottawa Tax Services Office

Canada Revenue Agency (CRA)
 Post Office Box 9769, Station T
 Ottawa ON K1G 3Y4
 CANADA

Call the CRA from anywhere in Canada and the United States

- Individuals and trusts 1-800-959-8281
- Corporations (and other businesses) 1-800-959-5525

Call the CRA from outside Canada and the United States

(We accept collect calls by automated response. Please note that you may hear a beep and experience a normal connection delay.)

- Individuals and trusts 613-940-8495
- Corporations (and other businesses) 613-940-8497

Canada - Information on Tax Identification Numbers

Section I - TIN Description:

Tax identification numbers (TINs) exist in Canada in various forms and are issued to residents and nonresidents of Canada. The descriptions below focus on residents of Canada – the persons for which a TIN is required to be collected for exchange of information purposes under the Common Reporting Standard.

Individuals

For individuals resident in Canada, their authorized tax identification number is their nine-digit Canadian Social Insurance Number (SIN). Every individual resident in Canada with income tax filing obligations (or in respect of whom an information return is to be made) is required to have (or obtain) a SIN.

SINs are confidential but are required to be furnished on request to financial institutions for tax reporting purposes.

Information on the SIN, including how to apply for one, is available from [Service Canada](#).

Corporations

For corporations, their tax identification number is their nine-digit Business Number (BN) issued by the Canada Revenue Agency (CRA). Corporations resident in Canada have income tax reporting obligations and are required to have a BN.

Information on the BN, including how to apply for one, is available from the [Business Number \(BN\) registration](#) page of the CRA website.

Trusts

For trusts, their tax identification number is their eight-digit trust account number issued by the Canada Revenue Agency (CRA). Trusts resident in Canada with income tax reporting obligations are required to have a trust account number.

Information on the trust account number, including how to apply for one, is available from the [Application for a Trust Account Number](#) page of the CRA website.

Partnerships

For partnerships, their tax identification number is their nine-digit Business Number

(BN) issued by the Canada Revenue Agency (CRA). Partnerships required to file a partnership return in Canada or with commercial affairs in Canada are required to have a BN.

Information on the BN, including how to apply for one, is available from the [Business Number \(BN\) registration](#) page of the CRA website.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	No	Entities	No
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Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Individuals resident in Canada have to apply for a TIN. A TIN can be issued to any Canadian resident on request.

Every individual resident in Canada who files an income tax and benefit return (or in respect of whom an information return has to be filed, such as by an employer) is required to have (or obtain) a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

A TIN will be issued to any entity resident in Canada upon request.

All corporations resident in Canada are required to have a TIN.

Trusts and partnerships with their place of management in Canada are required to have a TIN if they have income tax reporting obligations in Canada.

Section II - TIN Structure

The structure of the TIN varies depending on the type of taxpayer or filer:

- A SIN is a unique nine-digit number issued by Service Canada to identify individuals.
- A BN is a unique nine-digit number issued by the Canada Revenue Agency to identify businesses and partnerships.

- A trust account number is a unique eight-digit number issued by the Canada Revenue Agency to identify trusts.

Section III - Where to find TINs?

Canadians who have applied for a Social Insurance Number (SIN) before March 30, 2014, would have received a SIN card. The SIN card is not an identity document and contains no photo. Effective March 31, 2014, the production of SIN cards was discontinued however; SIN cards in circulation that have not expired remain valid. Service Canada now issues SINs to individuals in a letter format instead of a card.

SINs can be found on the front page of an individual Canadian tax return. SINs can also be found on notices of assessment issued by the Canada Revenue Agency (see examples below).

The image shows the front page of the T1 GENERAL 2014 Income Tax and Benefit Return form. In the 'Identification' section, the 'Enter your Social Insurance Number (SIN)' field is circled in red. The form includes sections for Identification, Information about your residence, and Elections Canada.

The image shows a Notice of Assessment form from the Canada Revenue Agency. A red circle highlights the 'Social Insurance No.' field, which contains the value '999 999 999'. The form includes sections for Identification, Explanation of changes and other important information, and a signature line.

Business Numbers (BNs) are issued by the Canada Revenue Agency (CRA) in a letter format. They can be found on the front page of a corporation's Canadian tax return. BNs can also be found on notices of assessment issued by the CRA (see examples below).

T2 Corporation Income Tax Return (2014 and later tax years)

Identification

Business number (BN) **9999 9999 9999**

Corporate name **THINK ST**

Address of head office **THINK ST, DRUMHELLER AB**

City **DRUMHELLER**

Province, territory, or state **AB**

Country (other than Canada) **Canada**

Postal code/Zip code **S0A 0A0**

Location of books and records (if different from head office address) **THINK ST, DRUMHELLER AB**

City **DRUMHELLER**

Province, territory, or state **AB**

Country (other than Canada) **Canada**

Postal code/Zip code **S0A 0A0**

Type of corporation at the end of the tax year

1 Canadian-controlled private corporation (CCPC) Corporation controlled by a public corporation

2 Other private corporation Other corporation (specify below)

3 Public corporation

4 Corporation exempt from tax under section 149, 149.1 or 15

5 Corporation exempt from tax under paragraph 149.1(1)

6 Corporation exempt from tax under paragraph 149.1(2)

7 Corporation exempt from tax under other paragraphs of section 149

Corporation Notice of Assessment

PSL 26309 - May Release NO 10

THINK ST

DRUMHELLER AB

Identification

Business Number **9999 9999 9999**

Corporate Name **THINK ST**

Address **DRUMHELLER AB**

ASSESSMENT

Did you know you may be required to file your T2 return electronically? For information on this requirement and the service in general, please visit www.cra.gc.ca/corporation-internet.

This notice explains the results of our assessment of the T2 Corporation Income Tax Return for the tax year indicated above. It also explains any changes we may have made to the return.

Amount of this Assessment: \$

Other balances: \$

TOTAL BALANCE: \$

If you pay the full amount we will not charge additional interest on the balance shown. If a credit becomes available on the same or a related business account, we will apply that credit to any outstanding amount.

Please refer to the Summary and Explanation for additional information.

Trust account numbers are issued by the Canada Revenue Agency (CRA) in a letter format. They can be found on the front page of a trust's Canadian tax return. They can also be found on notices of assessment issued by the CRA (see examples below).

T2 Corporation Income Tax Return (2014 and later tax years)

Identification

Business number (BN) **9999 9999 9999**

Corporate name **THINK ST**

Address of head office **THINK ST, DRUMHELLER AB**

City **DRUMHELLER**

Province, territory, or state **AB**

Country (other than Canada) **Canada**

Postal code/Zip code **S0A 0A0**

Location of books and records (if different from head office address) **THINK ST, DRUMHELLER AB**

City **DRUMHELLER**

Province, territory, or state **AB**

Country (other than Canada) **Canada**

Postal code/Zip code **S0A 0A0**

Type of corporation at the end of the tax year

1 Canadian-controlled private corporation (CCPC) Corporation controlled by a public corporation

2 Other private corporation Other corporation (specify below)

3 Public corporation

4 Corporation exempt from tax under section 149, 149.1 or 15

5 Corporation exempt from tax under paragraph 149.1(1)

6 Corporation exempt from tax under paragraph 149.1(2)

7 Corporation exempt from tax under other paragraphs of section 149

Corporation Notice of Assessment

PSL 26309 - May Release NO 10

THINK ST

DRUMHELLER AB

Identification

Business Number **9999 9999 9999**

Corporate Name **THINK ST**

Address **DRUMHELLER AB**

ASSESSMENT

Did you know you may be required to file your T2 return electronically? For information on this requirement and the service in general, please visit www.cra.gc.ca/corporation-internet.

This notice explains the results of our assessment of the T2 Corporation Income Tax Return for the tax year indicated above. It also explains any changes we may have made to the return.

Amount of this Assessment: \$

Other balances: \$

TOTAL BALANCE: \$

If you pay the full amount we will not charge additional interest on the balance shown. If a credit becomes available on the same or a related business account, we will apply that credit to any outstanding amount.

Please refer to the Summary and Explanation for additional information.

Section IV – TIN information on the domestic website

Information on [Social Insurance Number](#) from Service Canada.

Information on [Business Number](#) from the CRA.

Information on [Trust Account Number](#) from the CRA. No online checker is available to validate TINs.

Section V – Contact point for further information

For information on social insurance numbers issued to individuals:

Service Canada

Social Insurance Registration Office
PO Box 7000
Bathurst NB E2A 4T1
CANADA

Call Service Canada from anywhere in Canada

- Individuals 1-800-206-7218 (select option "3").

Call Service Canada from outside Canada

- Individuals 1-506-548-7961 (long distance charges apply)

For information on tax identification numbers issued to businesses and trusts:

International and Ottawa Tax Services Office

Canada Revenue Agency (CRA)

Post Office Box 9769, Station T
Ottawa ON K1G 3Y4
CANADA

Call the CRA from anywhere in Canada and the United States

- Trusts 1-800-959-8281
- Corporations (and other businesses) 1-800-959-5525

Call the CRA from outside Canada and the United States

(We accept collect calls by automated response. Please note that you may hear a beep and experience a normal connection delay.)

- Trusts 613-940-8495
- Corporations (and other businesses) 613-940-8497