

HOW TO REGISTER AS A CANADIAN AGENT FOR NON-RESIDENT PROPERTY RENTAL

Step 1: Log in to CRA:

<https://www.canada.ca/en/revenue-agency/services/e-services/digital-services-individuals/account-individuals.html>

My Account for Individuals

1 Routine system maintenance

Due to system maintenance, some services will be temporarily unavailable starting **10:00 pm on Friday February 2, 2024** until **6:00 am on Monday February 5, 2024 ET**.
[View service maintenance details](#)

2 Debt recovery

The CRA has resumed its work to address taxpayer debt. Tax refunds, benefit and credit payments may be applied to pay outstanding balances. You can check the status of your benefits by logging into your CRA My Account. Contact the CRA if debt repayment causes you financial hardship. Call 1-888-863-8662 for benefit debt or, 1-888-863-8667 for tax return debt. Learn more at [Canada.ca/balance-owing](#).

3

If your CRA user ID and password have been revoked

4

To make your account more secure, email addresses in My Account are now required

Help and FAQs

[CRA user ID and password](#)

[Sign-In Partners](#)

[Provincial partners](#)

[Multi-factor authentication](#)

[Direct deposit](#)

My Account is a secure portal that lets you view your personal income tax and benefit information and manage your tax affairs online.

Choose from one of three ways to access My Account:

5 **Note:** Before you can register using option 1 or 2, you must have filed your income tax and benefit return for the current tax year or the previous one.

Option 1 - Using one of our Sign-In Partners

Sign in or register with the same sign-in information you use for other online services (for example, online banking).

Sign-In Partner

For the security of your CRA account, when you are on your Sign-In Partner website, ensure it is **your** information that is entered and not that of somebody else.

[View list of Sign-In Partners](#)

Option 2 - Using a CRA user ID and password

Sign in with your CRA user ID and password, or register.

CRA sign in

[CRA register](#)

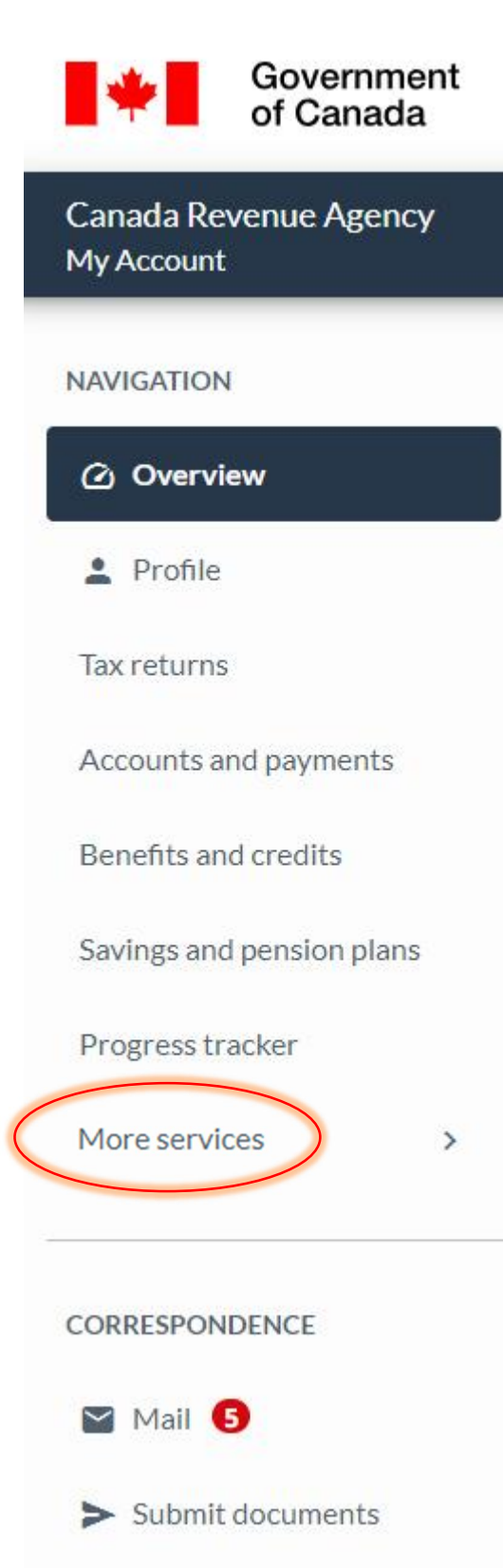
Option 3 - Using a provincial partner

Sign in with your Alberta.ca Account or BC Services Card.

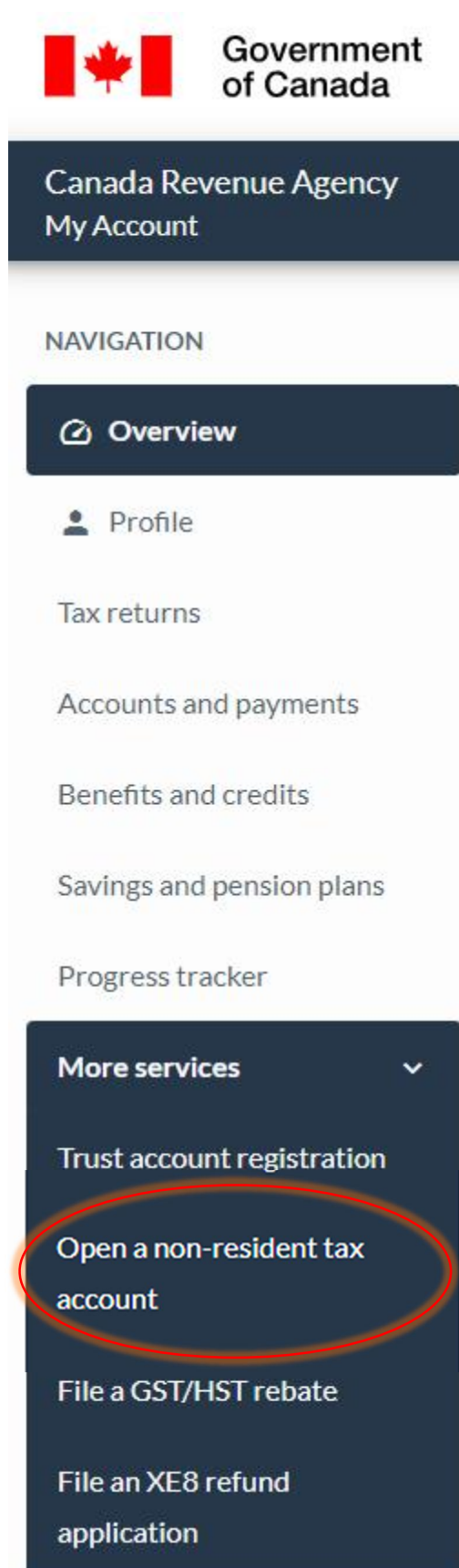
Provincial partner sign in

[View list of provincial partners](#)

Step 2: Click on “More Services” on the left-hand side of the page under the Navigation panel



Step 3: Click on “Open a non-resident tax account” within the More Services options



Step 4: Click “Start” under “Before you begin”. Please note that you will require the information listed.

Open a non-resident tax account

[? Help](#)

Before you begin

A non-resident tax account is needed when certain Canadian-sourced income is paid or credited to a non-resident of Canada. This includes but is not limited to, pensions, interest, dividends, rents, royalties, and estate or trust income. For more information, see [T4061, NR4-Non-Resident Tax Withholding, Remitting, and Reporting](#).



To open a non-resident tax account for rental income you will need:

- Rental property information,
- Non-resident's mailing address,
- Name of the non-resident receiving the rental income, and
- Canadian tax identification number of the non-resident (BN, SIN/ITN/TTN, or trust account number)

Start

Step 5: Click on “Withholding agent” and then click “Next”.

Open a non-resident tax account

[? Help](#)

✓ Before you begin

1 Enter account information

Fields marked with an asterisk (*) are required.

* Select the account owner's role for the non-resident tax account [?](#)

☐ Canadian payer

☐ Withholding agent

☐ Non-resident payee

[Back](#)

[Next](#)

Step 6: Click “No” if you would like to agree to the mailing address listed, which will be the Canadian agent’s address that is currently on file with CRA. Once complete click “Next”.

Phone number (Optional)

ext.

Extension (Optional)

*** Preferred language of the account**

☒ English

☐ French

*** Would you like to enter a different mailing address?** 

☐ Yes

☐ No

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Step 7: Click “Gross rents from real property and/or timber royalties”. Once complete, click “Next”. This will create an additional question. You will then click “Gross rents from real property”. This will create a rental properties section where you will click “Add property”.

2 Enter income information

Fields marked with an asterisk (*) are required.

 If there are multiple sources of income, including gross rents or timber royalties, a separate account for the gross rents or timber royalties will need to be created.

* Select whether the Canadian-sourced income being paid or credited to the non-resident for this account is related to gross rents from real property or timber royalties, or any other type of income



☐ Gross rents from real property and/or timber royalties

☐ Other source(s)

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2 Enter income information

Fields marked with an asterisk (*) are required.

 If there are multiple sources of income, including gross rents or timber royalties, a separate account for the gross rents or timber royalties will need to be created.

* Select whether the Canadian-sourced income being paid or credited to the non-resident for this account is related to gross rents from real property or timber royalties, or any other type of income



☐ Gross rents from real property and/or timber royalties

☒ Gross rents from real property

☐ Timber royalties

☐ Other source(s)

Rental properties

Add up to 10 properties. Do not include addresses related to timber royalties.

Address	Non-resident name	Non-resident type	Non-resident CRA account number	Rental start date	Rental payment frequency	Actions
No properties to display						

 Add property

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[Next](#)

Step 8: Input the Postal Code of the Canadian rental property and click “Search”

here are multiple sources of income, including gross rents or timber royalties, a separate acco

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N

name

type

number

date

frequency

Add property

Fields marked with an asterisk (*) are required.

* Postal code
Example: X1X 1X1

If you do not know your postal code, search for it on the [Canada Post postal look up site](#). [↗](#)

If you live in a city that is undergoing an amalgamation, the system might not recognize your new street name and number, new postal code, or the new city name until the effective date determined by Canada Post.

Step 9: Please do not use the postal code inputted below. That is Pacific CPA's address and only used for instructional purposes. The partial address of the rental property should appear on the screen. Scroll down to see the remainder of the questions.

Add property



Fields marked with an asterisk (*) are required.

*** Postal code**

Example: X1X 1X1

If you do not know your postal code, search for it on the [Canada Post postal look up site](#). [↗](#)

If you live in a city that is undergoing an amalgamation, the system might not recognize your new street name and number, new postal code, or the new city name until the effective date determined by Canada Post.

Partial address

METRAL DR
NANAIMO, BC,
V9T 2L7

Apartment

Number (Optional)

Number suffix (Optional)

(Select)



Street

Step 10: Please fill in the required steps AND the CRA account number. Once completed click “Add property”

Add property



Street

* Number

Number suffix (Optional)

(Select)



* Full name

* Type of non-resident

(Select)



CRA account number (Optional)

SIN/ITN/TTN, BN, or trust number

* Rental start date ?

YYYY - MM - DD



Payment frequency (Optional)

(Select)



Gross annual rental income (Optional)

In Canadian dollars

\$

.00

Percentage of ownership (Optional)

%

Add property

Cancel

Step 11: Please note the address indicated below is Pacific CPA’s address. The information you should see is the rental property including the SIN or Non-resident account number of the non-resident. Click “Next” once reviewed if it is correct.

Rental properties ?

Add up to 10 properties. Do not include addresses related to timber royalties.

Address	Non-resident name	Non-resident type	Non-resident CRA account number	Rental start date	Rental payment frequency	Actions
6135 METRAL DR, NANAIMO, BC V9T 2L7	Metral Drive	Individual		2024-01-01	Unknown	 

 Add property

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3

Enter payment information

4

Review and submit

Step 12: Please fill in the required fields. If unknown, it is sufficient to indicate “Unknown”. Once done, click “Next”.

3 Enter payment information

Fields marked with an asterisk (*) are required.

 Remittances of non-resident tax are due by the 15th day of the month following the month in which the Canadian-sourced income was paid or credited to the non-resident. For example, if income is paid to a non-resident on any day in April, the remittance of non-resident tax is due no later than May 15th.

* Payment start date

Unknown

* Payment frequency ?

Unknown

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4 Review and submit

Step 13: Review all data entered and click “I confirm that the above information is correct”. Once complete, click “Submit” to receive the Non-Resident Number.

Rental properties

Address	Non-resident name	Non-resident type	Non-resident CRA account number	Rental start date	Rental payment frequency
6135 METRAL DR , NANAIMO, BC V9T 2L7	Metral Drive	Individual		2024-01-01	Unknown

Payment information

Edit

Payment start date:Unknown

Payment frequency:Unknown

* Confirmation

☐ I confirm that the above information is correct.

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HOW TO REMIT WITHHOLDINGS TO CRA AS A CANADIAN AGENT FOR NON-RESIDENT PROPERTY RENTAL

Are you a new remitter

If you have never remitted non-resident income tax deductions, you can open a non-resident tax account online through [My Account](#), [My Business Account](#), or [Represent a client](#). Once you have logged in, select "Open a non-resident tax account" from the menu. You can also contact the [CRA](#) at the numbers listed at the end of this guide. The [CRA](#) will give you a non-resident account number and tell you how to remit your deductions. The [CRA](#) will mail you Form NR75, Non-Resident Tax Account Information, which will show the information you gave the [CRA](#) when you opened your non-resident account number and which includes a non-resident tax remittance voucher that you should return with your first remittance.

If you have not received Form NR75 in time to make your first payment, prepare a letter that states:

- the name under which your account was opened, as well as your address and telephone number
- the year and month your payment covers
- your non-resident account number

Make your payment payable to the Receiver General. Send your payment and letter to the following address:

Canada Revenue Agency
Post Office Box 3800, Station A
Sudbury ON P3A 0C3
Canada

After you make your first remittance, the [CRA](#) will send you Form NR76, Non-Resident Tax Statement of Account, which includes a non-resident tax remittance voucher that you can use for your next remittance.

If you make a payment that your financial institution does not honour (including a payment on which you put a "stop-payment"), the [CRA](#) will charge you a fee.

For more information, go to [Payments to the CRA](#).

Online payment methods

Online or telephone banking

Some financial institutions let you set up payments to be sent to the [CRA](#) on pre-set dates. Businesses have to make their remittances using a business bank account. If you are remitting, your options will display according to the business number provided. For example, corporation tax, GST/HST, payroll deductions, non-residents.

Make sure you correctly enter your non-resident account number and the period the remittance covers. For help remitting your non-resident deductions through online banking, please contact your financial institution.

My Payment

My Payment is an electronic payment service offered by the CRA that allows individuals and businesses to make payments online directly to the CRA using their bank access cards Interac Online®, Visa Debit®, or Debit MasterCard®.

Use this service to make a payment to one or more CRA accounts in one simple transaction.

For more information, go to [Pay now with My Payment](#).

Pre-authorized debit

Pre-authorized debit is an secure online self-service payment option. Use it to authorize the CRA to withdraw a pre-set payment from your bank account to remit tax on one or more dates. You can set up a pre-authorized debit agreement using the CRA's secure [My Account for Individuals](#) or [My Business Account](#).

For more information, go to [Pay by pre-authorized debit](#).

Third-party service provider

You may be able to make your payments through a third-party service provider. The third-party service provider will send your Part XIII tax deductions and remittance details to the CRA electronically.

Note

You are responsible for making sure the CRA receives your payment by the payment due date. If you are using a third-party service provider, you must clearly understand the terms and conditions of the services you are using. The CRA does not endorse these products, services, or publications.

Other payment methods

Wire transfers

Non-residents who do not have a Canadian bank account can pay using wire transfers. For more information, go to [Pay without a Canadian bank account](#).

Pay at your Canadian financial institution

You can make your payment at your financial institution in Canada. To do so, you need a personalized [remittance voucher](#).