

Doing Your Taxes

Version 1

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Income Tax in Canada

In Canada, income tax is administered by the Canada Revenue Agency (CRA). The Canadian income tax year is from Jan. 1 to Dec. 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.

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

Do You Have to File a Tax Return?

You have to file a tax return if you owe tax, or if you want to claim a refund.

If you are in Canada as an international student, it is important that you understand what your rights, entitlements and obligations are under Canada's tax system. It is your responsibility to determine your income tax status and make sure to pay your required amount of taxes for each year according to the law.

Confirming Your Residency Status

If you are an international student studying in Canada, you may have to file a Canadian income tax return. You must [determine your residency status](#) to know how you will be taxed in Canada.

If you are not sure of your residency status in Canada for income tax purposes, complete [Form NR74, Determination of Residency Status \(entering Canada\)](#) and send it to the address indicated on the form.

For more information about residency status, [visit the Government of Canada's Determining your residency status web page](#).

What You Need to File a Tax Return

To file a Canadian tax return, you need either:

- a [Social Insurance Number \(SIN\)](#), or
- an [Individual Tax Number \(ITN\)](#) if you are not eligible for a SIN number

Filing Your Taxes

Students can access [tax services](#) at Seneca from the Seneca Student Federation.

Resources

- [Free tax clinics](#)
- [CRA - Are you an international student studying in Canada](#)
- [CRA - Taxes for international students studying in Canada](#)
- [CRA - Newcomers to Canada - immigrants and returning residents](#)
- [CRA - YouTube channel](#) Note: See international students and income tax videos
- [CRA - Learning about taxes](#)