ANSWER KEY · MCW-AS07 · KEEP SEPARATE

Answer key: Tax residency flowchart

Statuses traced through CRA's own residency rules for international students.

1 **Resident (Green) · Q1 yes → Q2 no**
A home and a spouse in Canada are significant residential ties. Source [1]

2 **Non-resident (Blue) · Q1 no → Q3 no**
No significant ties and fewer than 183 days in Canada. Source [1]

3 **Deemed resident (Yellow) · Q1 no → Q3 yes → Q4**
183 days or more, and not a treaty resident of her home country. Source [1]

4 **Deemed non-resident (Orange) · Q1 yes → Q2 yes**
Ties to Canada, but the treaty makes her a resident of the other country. Source [1]

5 **Resident (Green) · Q1 yes → Q2 no**
A dependant in Canada is a significant residential tie. Source [1]

6 **Non-resident (Blue) · Q1 no → Q3 no**
No significant ties and fewer than 183 days. Source [1]

7 **Resident (Green) · Q1 yes → Q2 no**
A home in Canada is a significant residential tie. Source [1]

8 **Deemed resident (Yellow) · Q1 no → Q3 yes → Q4**
Meets both conditions for deemed resident. Source [1]

FILLED-IN WINDOW

1	2	3	4
● Green	■ Blue	▲ Yellow	◆ Orange
5	**6**	**7**	**8**
● Green	■ Blue	● Green	▲ Yellow

● **Green** = Resident (3)
■ **Blue** = Non-resident (2)
▲ **Yellow** = Deemed resident (2)
◆ **Orange** = Deemed non-resident (1)

CRA: significant ties are a home, a spouse or common-law partner, or dependants in Canada. A non-resident has no significant ties and stays under 183 days. A deemed resident stays 183 days or more and is not a treaty resident of their home country.

Notes and questions

HOW WE CHECKED THESE ANSWERS

The flowchart follows CRA's page "Taxes for international students studying in Canada" (page dated 2022-01-18, read on 2026-11-28). Real cases can be less clear; CRA's Form NR74 asks CRA for an opinion. Students are invented.

Sources (official pages, read on 2026-11-28): [1] CRA, Taxes for international students studying in Canada: https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/international-students-studying-canada.html (checked 2026-11-28). **[2]** CRA, Students: benefits, credits and taxes: https://www.canada.ca/en/revenue-agency/services/tax/individuals/segments/students.html (checked 2026-11-28).