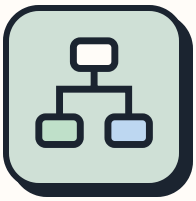
DECISION FLOWCHART · MONEY AND AID · INTERNATIONAL STUDENTS

Tax residency: follow the flowchart

CRA's own steps for international students. Trace eight invented students to their residency status.



HOW TO PLAY

1. Read a student's story. Start at Q1 in the flowchart.
2. Follow yes or no until you reach a status. Write it and your path.
3. Colour the pane with that status colour.

1 **Ana rents an apartment in Halifax all year and lives there with her spouse. No tax treaty issue.**
Status: _____ Path (Q1 → …): _____

2 **Ben studies one four-month term, spends 120 days in Canada, and has no home or family here.**
Status: _____ Path (Q1 → …): _____

3 **Chen has no significant ties but stays 200 days. She is not a resident of her home country under a tax treaty.**
Status: _____ Path (Q1 → …): _____

4 **Dara has a home in Canada, but under a tax treaty she counts as a resident of another country.**
Status: _____ Path (Q1 → …): _____

5 **Eli's young child, his dependant, lives with him in Toronto. No tax treaty issue.**
Status: _____ Path (Q1 → …): _____

6 **Gus has no significant ties in Canada and spends 150 days here.**
Status: _____ Path (Q1 → …): _____

7 **Hana keeps a leased apartment in Vancouver all year, even over the summer. No tax treaty issue.**
Status: _____ Path (Q1 → …): _____

8 **Ivan has no significant ties, spends 300 days here, and is not a resident of his home country under a treaty.**
Status: _____ Path (Q1 → …): _____

CRA FLOWCHART AND WINDOW

Q1. Do you have significant residential ties in Canada? (a home, a spouse or common-law partner, or dependants here)

- **Yes** → Q2
- **No** → Q3

Q2. Under a tax treaty, are you a resident of another country?

- **Yes** → Deemed non-resident
- **No** → Resident

Q3. Did you stay in Canada 183 days or more this year?

- **No** → Non-resident
- **Yes** → Q4

Q4. Are you NOT a resident of your home country under a tax treaty?

- **Right, not a resident there** → Deemed resident
- **Not sure** → ask CRA (Form NR74)

1	2	3	4
5	6	7	8

- ● **Green** = Resident
- ■ **Blue** = Non-resident
- ▲ **Yellow** = Deemed resident
- ◆ **Orange** = Deemed non-resident

TRY THIS

Answer Q1 to Q4 for yourself. If you're unsure at any step, CRA offers an opinion: Form NR74.

CHECK

Secondary ties also count: a Canadian bank account, driver's licence, provincial health insurance, a car or furniture here.

WHAT THIS SHEET LEAVES OUT

What to file for each status, the filing deadline, and credits like the tuition amount. Those depend on your status; see CRA's students page. Not tax advice.

WITH A PARTNER

Change one fact in a story, like 200 days to 150 days. Does the status change? Explain why to each other.

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).