# Non-Resident Corporate Tax Checklist

Filing your Canadian T2 as a foreign company | Open Corporation For $35

## 1. Settle your residency position

- [ ] Record where the directors actually meet and decide.
- [ ] Confirm central management and control sits outside Canada.
- [ ] Note whether the company has a permanent establishment here.
- [ ] Decide whether the activity amounts to carrying on business in Canada.

## 2. Confirm your registrations

- [ ] Certificate of Incorporation, federal or provincial.
- [ ] CRA Business Number (BN) and the corporate tax account.
- [ ] GST/HST registration if your sales pass the threshold.
- [ ] Payroll (RP) account if anyone works for you inside Canada.

## 3. Diarise both dates

- [ ] T2 filing deadline: six months after fiscal year end.
- [ ] Balance payment deadline: two months after fiscal year end.
- [ ] Three months to pay for eligible small CCPCs.
- [ ] Set a reminder well before each, not on the day.

## 4. Prepare the figures

- [ ] Financial statements coded to the General Index of Financial Information (GIFI).
- [ ] All income earned inside Canada, by province of operation.
- [ ] Deductible business expenses with supporting records.
- [ ] Any withholding tax already deducted at source.

## 5. Attach the right schedules

- [ ] Schedule 91 where you are claiming treaty relief.
- [ ] Schedule 97 for amounts paid or credited to non-residents.
- [ ] Schedule 20 where Part XIV applies.
- [ ] Provincial schedules for every province you operate in.

## 6. Property dispositions

- [ ] Report any disposal of taxable Canadian property.
- [ ] File Form T2062 or T2062A to notify the CRA.
- [ ] Obtain the certificate of compliance.
- [ ] Settle any departure tax owing.

## 7. Even if dormant

- [ ] File the return anyway; a nil T2 is generally still required.
- [ ] Keep the annual corporate registry filing up to date.
- [ ] Check whether your province charges a fee regardless of activity.
- [ ] Dissolve formally if you have genuinely finished trading.

**Want this handled for you?**

Book a free consultation at gondaliyacpa.ca/consultation or email info@gondaliyacpa.ca