LESTER LANDAU
Chartered Professional Accountants

ᓚᔅᑐ ᓛᓐᑕᐅ
ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᖃᐅᔨᓴᕐᑏᑦ

Iqaluit
PO Box 20, Iqaluit, NU, X0A 0H0
Tel: 867.979.6603 Fax: 867.979.6493

ᐃᖃᓗᐃᑦ
ᑎᑎᖃᒃᑯᕕᒃ 20, ᐃᖃᓗᐃᑦ, ᓄᓇᕗᑦ, X0A 0H0
ᐅᖃᓗᑎ: 867.979.6603 ᓱᒃᔪᒃᑯᑦ: 867.979.6493

Rankin Inlet
PO Box 147, Rankin Inlet, NU, X0C 0G0
Tel: 867.645.2817 Fax: 867.645.2483

ᑲᖏᖅᓱᓂᖅ
ᑎᑎᖃᒃᑯᕕᒃ 147, ᑲᖏᖅᓱᓂᖅ, ᓄᓇᕗᑦ, X0C 0G0
ᐅᖃᓗᑎ: 867.645.2817 ᓱᒃᔪᒃᑯᑦ: 867.645.2483

PROVINCE OF RESIDENCY Questionnaire - 2020

Due to an increase in the audit and assessing practice of Canada Revenue Agency a number of taxpayers that filed as Nunavut residents are being questioned regarding - Province of Residency. In the past our office would have said this audit and assessing practice was rare for persons that worked on a full-time basis in Nunavut.

To determine if you should file as a Nunavut resident or a resident of another province/territory, we require you to answer the following questionnaire and provide instruction as to which province/territory you wish to file in.

Taxpayer Name_____ **Province/Territory residing** _____

Spouse Name _____ **Province/Territory residing** _____

QUESTIONS to be answered by the Taxpayer – Primary Ties

Do you own or co-own a home / condo in a Province other than Nunavut?	☐ Yes	☐ No
Does your spouse live in a Province other than Nunavut?	☐ Yes	☐ No
Does your spouse live in the home / condo that you own or co-own?	☐ Yes	☐ No
Do you have any dependents (children that live with you or your spouse)?	☐ Yes	☐ No
Do your dependents live in the same home / condo as your spouse?	☐ Yes	☐ No

If you answer yes to all the above questions, then CRA (Canada Revenue Agency) will determine that you have significant residential ties to the Province where your spouse lives and for Income Tax purposes you will be required to file as a resident of that Province and not a Nunavut Resident.

QUESTIONS to be answered by the Taxpayer – Secondary Ties

Do you own personal property in Nunavut (home, vehicle)?	☐ Yes	☐ No
Do you have social ties in Nunavut – such as memberships in religious, recreational or service organizations?	☐ Yes	☐ No
Do you have a Nunavut drivers license?	☐ Yes	☐ No
Do you have a Nunavut health card?	☐ Yes	☐ No
Are you a registered with Elections Canada to vote in Nunavut?	☐ Yes	☐ No

To determine residence status, all of the relevant facts in each case must be considered, including residential ties with a Province and length of time, object, intent, and continuity while living inside and outside each Province.

Please indicate what province/territory you wish to file a resident of:

Taxpayer Signature_____ **Province filing** _____