

agent will need to send
1) send over address

[illegible]

Voya #903
Agent: Mourad Hanna
Koyak & Pape Realty

*Proof of address for Vaya #903 (District)
Agent Mourad Henney*



Canada Revenue
Agency

Agence du revenu
du Canada

SUDBURY ON P3A 5C1

May 27, 2021

Account Number
XXX XX4 363

Reference Number
NRK889232

KHALED HASSAN
2433 CHATEAU COMMON
OAKVILLE ON L6M 0S1

Your 2018 subsection 216(1) return was filed late. However, under this policy, we will accept it.

Your 2019 subsection 216(1) return was filed on time. We will send you notices of assessment under Part I of the Act.

Since your tenant or agent did not withhold non-resident tax on your rental income for the years noted above as required under Part XIII of the Income Tax Act, we have to add arrears interest on the non-resident Part XIII tax not withheld on your rental income for the years noted above. We will send you notices of assessment for the non-resident Part XIII tax not withheld on your rental income plus the related arrears interest.

We will then send you notices of reassessment showing only the amount of arrears interest you have to pay.

We can allow this relief to late-file your section 216 returns only once. In the future, if you do not file your subsection 216(1) returns on time, either you, your tenant, or your agent will have to pay the non-resident Part XIII tax (25% of the gross rental payment), plus any interest and penalties that apply.

For future years, you may want to have non-resident Part XIII tax withheld on your net rental income rather than on your gross rental income. To do this, you and your agent must fill out Form NR6, Undertaking to File an Income Tax Return by a Non-Resident Receiving Rent From Real or Immovable Property or Receiving a Timber Royalty, and send it to us for approval.

If you have any other returns that you would like to be considered under this policy you must submit the returns within 90 days from the date of this letter. Please send the returns to the address noted below.

As an information security measure, we have masked the first five digits of your social insurance number (SIN) on this letter. However, if you are initiating contact with the Canada Revenue Agency, either in writing or by telephone, you are still required to provide your full SIN to ensure correct identification.

If you have questions or need help, call **1-855-284-5946** (within Canada and the United States) or **613-940-8499** (all other countries).

You can also write to us at:

Canada Revenue Agency
Non-Resident Withholding Section
Post Office Box 20000, Station A
Sudbury ON P3A 5C1
Fax: **1-866-765-8460** (within Canada and the United States) or **705-677-7712** (all other countries)

If you need more information, go to **canada.ca/taxes-international-business** and select the topic **Payments to non-residents**.

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