

# Declaration of Eligibility for Benefits Under a Tax Treaty for a Partnership with Non-Resident Partners (NR302)

Use this form if you are a partnership that is subject to tax under Part XIII of the *Income Tax Act*.

The payer may request a completed Form NR302 if the partnership will receive a payment subject to Part XIII tax.

**Note:** If the partnership is subject to tax as a corporation on its worldwide income in a treaty country, complete and submit Form NR301, *Declaration of Eligibility for Benefits Under a Tax Treaty for a Non-Resident Taxpayer*, to claim benefits that the corporation itself is entitled to, or Form NR302 to claim benefits that the partners are entitled to, whichever is more beneficial.

**Requesting a refund of Part XIII tax** Complete Form NR302 (or equivalent information) and include it, along with Worksheet A, with Form NR7-R, *Application for Refund of Part XIII Tax Withheld*. Also include Form NR302 or NR303, *Declaration of Eligibility for Benefits Under a Tax Treaty for a Hybrid Entity* (or equivalent information) collected from each partner eligible for a reduced tax rate, along with Worksheet A.

**Submitting a waiver request for amounts required to be withheld under Regulation 105 of the Income Tax Regulations** If you are submitting Form R105, *Regulation 105 Waiver Application*, complete and include Form NR302 and Worksheet B. In this case, it is not necessary to complete part 9 of Form R105.

**Filing a request for a Certificate of Compliance** If the partnership is submitting Form T2062, *Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Taxable Canadian Property*, or Form T2062A, *Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Canadian Resource or Timber Resource Property, Canadian Real Property (Other Than Capital Property)*, or *Depreciable Taxable Canadian Property*, complete and include Form NR302 and Worksheet B.

Refer to Instructions for more information.

## 1. Non-Resident Taxpayer Information

Enter legal name of partnership. ▶	Legal Name of Partnership			
Enter mailing address. ▶	Address			
	City	State/Province	Zip/Postal Code	Country
Enter the partnership business number if it has one: ▶	Foreign Tax Identification Number		Canadian Tax Number	

## 2. Applicable Treaty Benefit

Type of Income	Part XIII Effective Rate of Withholding (Worksheet A)	Treaty Exemption Percentage (Worksheet B)

Form continues on next page. ▶▶

### 3. Signature and Date *This form cannot be processed without signature and date.*

By signing below, you:

- Certify that the information given on this form and its attachments are correct and complete.
- Certify that the partnership has received a completed Form NR301, NR302, or NR303

(or equivalent information), or a statement of Canadian residency, as appropriate, for each partner whose residency in Canada or entitlement to treaty benefits affected the calculation of the effective rate of withholding or treaty exemption percentage.

- Agree to immediately notify Fidelity, or the partnership or hybrid entity through which I derive income and to whom I am submitting this form, of any changes to the information provided on this form.

Print Non-Resident Taxpayer or Authorized Person Name <i>First, M.I., Last</i>		Title
Signature of Non-Resident Taxpayer or Authorized Person		Date <i>MM - DD - YYYY</i>

**SIGN** ▶

Expiry date – For Part XIII tax withholding purposes, this declaration expires when there is a change in the taxpayer's eligibility for treaty benefits or three years from the end of the calendar year in which this form is signed and dated, whichever is earlier.

# Instructions

## Declaration of Eligibility for Benefits Under a Tax Treaty for a Partnership with Non-Resident Partners (NR302)

### Do not use this form:

- For exemptions from tax under Article XXI of the Canada – U.S. tax treaty. You must apply to the CRA for a Letter of Exemption. Refer to guide T4016, *Exempt U.S. Organizations – Under Article XXI of the Canada – United States Tax Convention*.
- For exemptions from Part XIII withholding tax that are provided for in the *Income Tax Act*, such as fully exempt interest as defined in subsection 212(3), arm's length interest payments that are not captured by paragraph 212(1)(b) and reductions of the Part XIII withholding tax on rental income when the non-resident makes an election under Section 216. You do not complete Form NR302 since the exemption or reduction is in the *Income Tax Act* rather than in one of Canada's tax treaties.

### Business Profits and Disposition Gains

For exemptions pertaining to services provided in Canada, including those provided by artists and athletes who are exempt from tax under a tax treaty, see Rendering services in Canada at [www.cra-arc.gc.ca/tx/nrrsdnts/cmmn/rndr/menu-eng.html](http://www.cra-arc.gc.ca/tx/nrrsdnts/cmmn/rndr/menu-eng.html) or Film Advisory Services at [www.cra-arc.gc.ca/tx/nrrsdnts/flm/menu-eng.html](http://www.cra-arc.gc.ca/tx/nrrsdnts/flm/menu-eng.html).

These pages contain links to information for non-residents including how to apply for a waiver of withholding tax. You may need to attach Form NR302 or NR303 to an application for a waiver to the CRA in certain circumstances, such as when the applicant for the waiver is a partnership or hybrid entity. The payer of income for services provided in Canada must withhold tax on these payments unless the non-resident provides the payer with a copy of a tax waiver or reduction issued by the CRA for those services.

For exemptions pertaining to dispositions of taxable Canadian property, see Disposing of or acquiring certain Canadian property at [www.cra-arc.gc.ca/nrdpositions](http://www.cra-arc.gc.ca/nrdpositions). Vendors and purchasers will find information on filing Forms T2062, T2062A, and T2062C on this page. Generally, the purchaser of taxable Canadian property has to withhold tax on the purchase price unless the vendor receives a Certificate of Compliance from the CRA or other rules apply.

### Instructions for the partnership declaring benefits

Provide the partnership's foreign tax identifier, if it has one.

Provide the partnership's Canadian business number, if it has one.

Keep in your records Form NR301, NR302, or NR303, including their completed worksheets (or equivalent information) collected from each partner eligible for a reduced tax rate. Do not submit this supporting information to the payer.

Foreign partnerships should use Form NR302 if they are taxed on their worldwide income under the laws of a foreign country on a flow-through basis. A foreign partnership that elects to be taxed as a corporation on its worldwide income under the laws of a foreign country completes Form NR301 to claim benefits that the corporation itself is entitled to, or Form NR302 to claim benefits that the partners are entitled to, whichever is more beneficial.

Indicate the partner's country of residence. The partner must be a resident of the country as defined in the tax treaty between Canada and that country. For more information, consult the publication *Income Tax Technical News No. 35* at [www.cra-arc.gc.ca/E/pub/tp/itnews-35](http://www.cra-arc.gc.ca/E/pub/tp/itnews-35), published February 26, 2007.

Use Worksheet A to calculate the Part XIII effective rate of withholding tax based on the percentage allocation for each partner and the corresponding rate of withholding. In general, Worksheet A will be limited to the calculation of the Part XIII withholding rate on interest, dividends, royalties, and trust income.

Use Worksheet B to calculate the total treaty exemption percentage related to business profits or disposition gains.

Use a separate worksheet for each income type when there is a difference in the resulting effective rate of withholding or treaty exemption percentage.

During an audit or review, or while processing a related request, the CRA may ask the partnership for more information to substantiate the tax treaty benefit. This information could include, among other things, Form NR301, NR302, or NR303 (or equivalent information), or statements of Canadian residency, as appropriate, for each partner whose residency in Canada or entitlement to treaty benefits affected the calculation of the effective rate of withholding or treaty exemption percentage.

The certification area of Forms NR301, NR302, and NR303 should be completed and signed by:

- the non-resident taxpayer in the case of an individual;
- an authorized officer in the case of a corporation;
- the trustee, executor, or administrator if the person filing the form is a trust;
- an authorized partner in the case of a partnership.

### Change in circumstances

If a change in circumstances makes any information on the form incorrect, notify Fidelity (or the partnership or hybrid entity through which you derive income and to whom you are submitting this form) immediately and complete a new form.

### Amounts derived through hybrid entities

A hybrid entity is in general a foreign entity (other than a partnership) whose income is taxed at the beneficiary, member, or participant level. For example, the United States resident members/owners of a Limited Liability Company (that is treated as a fiscally transparent entity under U.S. tax laws) may be entitled to treaty benefits if all the conditions in paragraph 6 of Article IV of the Canada – U.S. treaty are met. Under paragraph 6, an amount of income, profit or gain is considered to be derived by a resident of the United States if 1) the amount is derived by that person through an entity (other than an entity that is a resident of Canada), and 2) by reason of that entity being considered fiscally transparent under U.S. tax laws, the treatment of the amount under U.S. tax laws is the same as its treatment would be if that amount had been derived directly by that person. Paragraph 7 of Article IV contains additional restrictions on this look-through provision. Entities that are subject to tax, but whose tax may be relieved under an integrated system, are not considered hybrid entities.

When a partnership that derives income through a hybrid entity is asked for information by the hybrid entity so that it can complete Form NR303, the partnership must prepare a Partnership Statement. The statement calculates the Part XIII effective rate of withholding and the treaty exemption percentage using Worksheet A and B of Form NR302. You must calculate the rate as if all of your partners, other than those that reside in the U.S., resided in a country with which Canada does not have a tax treaty. The hybrid entity must keep a Partnership Statement on record for any partnership listed in Part I of Worksheet A or B of Form NR303.

**Did you print and sign the form?** Send the form to Fidelity.

**Questions?** Go to [Fidelity.com](http://Fidelity.com) or call 1-800-544-6666.

Use postage-paid envelope OR deliver to:

#### Regular mail

Fidelity Investments  
PO Box 770001  
Cincinnati, OH 45277-0002

#### Overnight mail

Fidelity Investments  
100 Crosby Parkway KC1K  
Covington, KY 41015

**WORKSHEET A – PART XIII EFFECTIVE RATE OF WITHHOLDING WORKSHEET (INCLUDE A SEPARATE WORKSHEET FOR EACH INCOME TYPE)**

Income type: \_\_\_\_\_

**PART I – LIST OF NON-RESIDENT PARTNERS THAT ARE ENTITLED TO CANADIAN TAX TREATY BENEFITS IN RESPECT OF THE PARTNERSHIP'S INCOME**

Name of partner deriving income through the partnership (A)	Type of partner (B)  <input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____	Canadian tax identification number (C)	Treaty country of residence (not applicable to hybrid entities or partnerships) (D)	Percentage allocation (E)	Treaty rate (see Note) (F)	E x F (G)
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					

**SUBTOTAL – EFFECTIVE RATE OF WITHHOLDING – TOTAL COLUMN G FOR PART I**

**Note: For partnerships listed in column A, the treaty rate should be obtained from part 5 "Part XIII effective rate of withholding" of Form NR302 for the partnership. For hybrid entities listed in column A, the treaty rate should be obtained from part 5 "Part XIII effective rate of withholding" of Form NR303 for the hybrid entity.**

**PART II – REMAINING NON-RESIDENT PARTNERS OTHER THAN THOSE LISTED IN PART I**

Name of partner deriving income through the partnership (A)	Type of partner (B) <input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____	Canadian tax identification number (C)	Country of residence (not applicable to hybrid entities or partnerships) (D)	Percentage allocation (E)	Income Tax Act rate (F)	E x F (G)
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				25%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				25%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				25%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				25%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				25%	
<b>PART III RESIDENT PARTNERS (Canadian resident partners are required to report their income on a Canadian income tax return and pay tax accordingly)</b>				Percentage allocation	NIL	E x F
<b>TOTAL COLUMNS E AND G FOR PART I, PART II, AND PART III</b>				100%*	0%	
<b>PART XIII EFFECTIVE RATE OF WITHHOLDING (copy total of column G from line above)</b> Enter this rate in the appropriate column of Part 5 "Part XIII effective rate of withholding" on page 1.						

\* The percentage allocations should add up to 100%.

**WORKSHEET B – EXEMPT INCOME WORKSHEET (INCLUDE A SEPARATE WORKSHEET FOR BUSINESS PROFITS AND DISPOSITION GAINS)**

Income type:		Total income or disposition gains:				
<b>PART I – LIST OF ALL NON-RESIDENT PARTNERS THAT ARE ENTITLED TO CANADIAN TAX TREATY BENEFITS IN RESPECT OF THE PARTNERSHIP'S INCOME</b>						
Name of partner deriving income through the partnership (A)	Type of partner (B)	Canadian tax identification number (C)	Treaty country of residence (not applicable to hybrid entities or partnerships) (D)	Percentage allocation (E)	Treaty exemption percentage (see Note) (F)	E x F (G)
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
<b>SUBTOTAL – TREATY EXEMPTION PERCENTAGE – TOTAL COLUMN G FOR PART I</b>						

**Note:** For partnerships listed in column A, the percent treaty exempt should be obtained from part 5 "Treaty exemption percentage" of Form NR302 for the partnership. For hybrid entities listed in column A, the percent treaty exempt should be obtained from part 5 "Treaty exemption percentage" of Form NR303 for the hybrid entity.

**PART II – REMAINING NON-RESIDENT PARTNERS OTHER THAN THOSE LISTED IN PART I**

Name of partner deriving income through the partnership (A)	Type of partner (B) <input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____	Canadian tax identification number (C)	Treaty country of residence (not applicable to hybrid entities or partnerships) (D)	Percentage allocation (E)	Exemption percentage (F)	E x F (G)
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				0%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				0%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				0%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				0%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				0%	

**PART III – RESIDENT PARTNERS (Canadian resident partners are required to report their income on a Canadian income tax return and pay tax accordingly)**

**TOTAL COLUMNS E AND G FOR PART I, PART II, AND PART III**

**EXEMPTION PERCENTAGE (copy total of column G from line above)**  
Enter the total in the appropriate column of part 5 "Treaty exemption percentage" on page 1.

\* The percentage allocations should add up to 100%.

## WORKSHEET EXAMPLE

### Example

ABC Partnership is a non-resident partnership with the following members and allocations of income:

- Machada Corporation – A resident of the Bahamas for treaty purposes, 15% allocation;
- Edmundo Ruiz – A resident of Spain for treaty purposes, 15% allocation;
- John Chen – A resident of Taiwan, 55% allocation; and
- Mary Smith – A resident of Canada, 15% allocation.

ABC Partnership expects to receive dividend payments from a Canadian corporation. To receive a reduced treaty rate, ABC Partnership completes Form NR302 and provides it to the Canadian corporation.

For the purposes of knowing the effective rate of withholding in respect of dividends to represent in part 5 of Form NR302, ABC Partnership completes worksheet A as shown based on the following considerations:

- Machada Corporation is not eligible for treaty benefits as no treaty exists between Canada and the Bahamas.
- Edmundo Ruiz is eligible for the reduced treaty rate of 15% as a result of Article X of the Canada – Spain tax treaty. He should provide a completed Form NR301 (or equivalent information) to ABC Partnership. The reduced treaty rate of 15% is entered into column F.
- John Chen is not eligible for a reduced rate as no treaty exists between Canada and Taiwan.
- Mary Smith is a Canadian resident. She will report the dividend income on her T1 income tax return. There is no withholding tax on dividends paid to residents of Canada.

**Worksheet A reveals that the effective rate of Part XIII withholding on dividend payments to ABC Partnership is 19.75%. This represents the Part XIII tax rate to apply to the payment of dividends to the partnership.**



**WORKSHEET A – PART XIII EFFECTIVE RATE OF WITHHOLDING WORKSHEET (INCLUDE A SEPARATE WORKSHEET FOR EACH INCOME TYPE)**

Income type: Dividends

**PART I – LIST OF NON-RESIDENT PARTNERS THAT ARE ENTITLED TO CANADIAN TAX TREATY BENEFITS IN RESPECT OF THE PARTNERSHIP'S INCOME**

Name of partner deriving income through the partnership (A)	Type of partner (B)  <input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____	Canadian tax identification number (C)	Treaty country of residence (not applicable to hybrid entities or partnerships) (D)	Percentage allocation (E)	Treaty rate (see Note) (F)	E x F (G)
Edmundo Ruiz	<input checked="" type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____	Not available	Spain	15%	15%	2.25%
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____					

**SUBTOTAL – EFFECTIVE RATE OF WITHHOLDING – TOTAL COLUMN G FOR PART I**

**2.25%**

**Note: For partnerships listed in column A, the treaty rate should be obtained from part 5 "Part XIII effective rate of withholding" of Form NR302 for the partnership. For hybrid entities listed in column A, the treaty rate should be obtained from part 5 "Part XIII effective rate of withholding" of Form NR303 for the hybrid entity.**

**PART II – REMAINING NON-RESIDENT PARTNERS OTHER THAN THOSE LISTED IN PART I**

Name of partner deriving income through the partnership (A)	Type of partner (B)  <input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____	Canadian tax identification number (C)	Country of residence (not applicable to hybrid entities or partnerships) (D)	Percentage allocation (E)	Income Tax Act rate (F)	E x F (G)
John Chen	<input checked="" type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____	123456789	Taiwan	55%	25%	13.75%
Machada Corporation	<input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____	Not available	Bahamas	15%	25%	3.75%
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				25%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				25%	
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation (other than a hybrid entity) <input type="checkbox"/> Trust (other than a hybrid entity) <input type="checkbox"/> Partnership <input type="checkbox"/> Hybrid entity: _____				25%	
<b>PART III RESIDENT PARTNERS (Canadian resident partners are required to report their income on a Canadian income tax return and pay tax accordingly)</b>						
<b>TOTAL COLUMNS E AND G FOR PART I, PART II, AND PART III</b>				Percentage allocation	NIL%	E x F
<b>PART XIII EFFECTIVE RATE OF WITHHOLDING</b> Enter this rate in the appropriate column of part 5 "Part XIII effective rate of withholding" on page 1.				15%	0%	0%
				100%*		19.75%
						19.75%

\* The percentage allocations should add up to 100%.