Immigration, Refugees and Citizenship Canada / Immigration, Réfugiés et Citoyenneté Canada
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Archived: June 2, 2025 2:44:22 PM
From: Immigration Representatives / Représentants immigration (IRCC)
Sent: Tue, 25 Mar 2025 19:15:04
To:
Cc: Immigration Representatives / Représentants immigration (IRCC)
Subject: FW: (CPD-2025-0167) FW: requirement under the Income Tax Act for citizenship application - REP-B-2025-0125 - Due 22-Apr-25
Importance: Normal
Sensitivity: None

Good day,
[redacted] **Immigration Representatives Mailbox.**
Please note that this mailbox is intended for general guidance and does not provide responses to case-specific inquiries but have provided the following information as guidance. If you have case specific questions about a file, you are encouraged to submit the IRCC Web form.
Please see our response to your question.
***
Both temporary residents and permanent residents are usually required to file income taxes if they were working while here. Service Canada will issue temporary SIN cards to temporary residents, and they would use that number to file their taxes. Depending on if they were here as a visitor and not working or receiving any benefits, or if they were working, depending on the amount they make, or whether or not they are claiming benefits etc, they may not be required to file taxes, but that would be up to an [redacted] to determine with [redacted] nship applications, th[redacted] in [redacted] m[redacted] ll in [redacted] the [redacted] prior, whether they were temporary residents or permanent residents.

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[redacted]

The Immigration Representatives Mailbox

From:
Sent: [redacted] 16, 2025 11:27 AM
To: Immigration Representatives / Représentants immigration (IRCC) <IRCC.ImmigrationRepresentatives-Representantsimmigration.IRCC[redacted]
Subject: re: requirement under the Income Tax Act for citizenship application

> **CAUTION:** This email originated from outside the Government of Canada. Do not click on links or open attachments unless you recognize the sender and know the content is safe.
> **ATTENTION:** Ce courriel provient de l'extérieur du gouvernement du Canada. Ne cliquez pas sur les liens et n'ouvrez pas les pièces jointes sauf si vous reconnaissez l'expéditeur et sachez que le contenu est sûr.

[redacted]

My name is , and I am a regulated immigration consultant with CICC membership number .

I have a question regarding a requirement under the Income Tax Act to file a return of income in

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respect of **three taxation years**.

When a permanent resident of Canada applies for citizenship, the applicant has to meet the requirements as per Citizenship Act 5(1) as follows:

Grant of citizenship

5 (1) The Minister shall grant citizenship to any person who

(a) makes application for citizenship;

(b) [Repealed, 2017, c. 14, s. 1]

(c) is a permanent resident within the meaning of subsection 2(1) of the Immigration and Refugee Protection Act, has, subject to the regulations, no unfulfilled conditions under that Act relating to his or her status as a permanent resident and has

(i) been physically present in Canada for at least 1,095 days during the five years immediately before the date of his or her application, and

(ii) [Repealed, 2017, c. 14, s. 1]

(iii) met any applicable requirement under the Income Tax Act to file a return of income in respect of three taxation years that are fully or partially within the five years immediately before the date of his or her application

Does the requirement of three taxation years apply to an applicant who was physically present in Canada as a temporary resident (visitor) under the Immigration and Refugee Protection Act, accumulated up to a maximum of 365 days, and meets the physical presence requirement of a minimum of 1,095 days under the Citizenship Act, but has only two taxation years after obtaining permanent residency?

Your guidance on this matter would be highly appreciated.

[redacted] with this matter.

Sincerely,