Leaving Canada: the departure checklist

What to gather, what to cancel, and how to notify the Canada Revenue Agency (CRA). Official sources checked 8 September 2026.

The rules in one page

Home, spouse, dependants — then everything else.
You stop being a resident of Canada when you sever your residential ties. Income Tax Folio S5-F1-C1 names three that will almost always be significant: a dwelling place in Canada, a spouse or common-law partner in Canada, and dependants in Canada. Keep any of them and you will usually remain a factual resident. Secondary ties are weighed collectively: personal property such as a car or furniture, social memberships, …
CRA: Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status — https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-5-international-residency/folio-1-residency/income-tax-folio-s5-f1-c1-determining-individual-s-residence-status.html

183 days in Canada makes you a deemed resident for the whole year.
Under paragraph 250(1)(a) of the Income Tax Act, a person who sojourned in Canada for periods totalling 183 days or more in a calendar year is deemed resident in Canada for that entire year — and any part of a day counts as a day. Plan return visits with that arithmetic in view. The rule cuts the other way too. If you are resident in Canada under domestic law but also resident in your new country, the tie-breaker in …
Income Tax Act s. 250 (Justice Laws) — https://laws-lois.justice.gc.ca/eng/acts/I-3.3/section-250.html

Form NR73 is optional — and the CRA's answer is not binding.
Form NR73, Determination of Residency Status (Leaving Canada), is for people who have left or are planning to leave Canada and want the CRA's opinion on their status. Nothing requires you to file it. The Folio states plainly that the opinion is not binding on the CRA and may be subject to a more detailed review later. Sending it before your facts are settled invites the wrong answer; sending a well-documented file, i…
CRA: Form NR73 — https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr73.html

One part-year return, filed with the package for the province you left.
For the year you leave, you use the income tax package for the province or territory where you resided on the date you left, enter your departure date, and report world income for the resident part of the year and Canadian-source income only after that. The return is due April 30 of the following year (June 15 if you or your spouse carried on a business in Canada, with any balance still due April 30). Forms T1161 and…
CRA: Leaving Canada (emigrants) — https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/leaving-canada-emigrants.html

Two sides of the move

YOUR NEW COUNTRY

- ☐ **Lease or proof of housing**
  Names, address, dates and the living arrangement.
- ☐ **New driver's licence**
  If issued and applicable to your situation.
- ☐ **Residence or immigration document**
  The visa or permit that applies to your status — and whether it is permanent.
- ☐ **Local bank statement**
  Evidence of an account in your new country.

CANADA

- ☐ **Sale, lease or letting of your Canadian home**
  Explain what happened to it and whether it remains available to you. A dwelling is the first significant tie.
- ☐ **Provincial health card cancellation**
  Tell your province you have moved. In Ontario, notify ServiceOntario with your new address and move date; OHIP continues only for the allowable time, generally 90 days.
- ☐ **Driver's licence and vehicle registration**
  Surrender or let lapse, or be ready to explain why you kept them; both are on the CRA's secondary-ties list.
- ☐ **Benefits and payroll**

Tell the CRA your residency changed so the GST/HST credit and Canada child benefit stop; give your employer, bank and RRSP or TFSA issuer your non-resident address so Part XIII withholding and NR4 slips are right.

☐ **Memberships and mail**
Cancel or downgrade clubs, professional and union memberships you no longer use; redirect mail. Keep the confirmations.

Notifying the CRA

01 Tell the CRA and your payers
Update your address and residency status with the CRA so benefits stop cleanly, and give banks, brokers and plan issuers your non-resident address so 25% Part XIII tax (or the treaty rate on Form NR301) is withheld and reported on NR4 slips.

02 File your emigrant-year return
Use the package for the province you left, enter your departure date, report world income to that date and Canadian-source income after it. Due April 30 of the following year; June 15 if you or your spouse carried on a business in Canada.

03 Attach the departure-tax forms
Form T1243 for the deemed disposition, Form T1161 if the fair market value of all your property exceeded $25,000, and — if you are deferring — Form T1244 by April 30 of the year after you emigrate, with security where the federal tax exceeds $16,500.

04 Keep the file
The CRA can revisit residency and the deemed-disposition values years later, and a later sale of taxable Canadian property triggers section 116 notification within 10 days. Keep the evidence, valuations and every notification you sent.

Next step
Get your documents compiled into a structured report for $27 at **exitcanada.app**, then add a written team review & opinion memo ($497) before you sever ties. Questions: hello@exitglobal.app