



## Federal Foreign Tax Credits

Use this form to calculate the amount you can deduct from your federal tax for 2021. If this claim is for a year before 2021, go to [canada.ca/cra-forms](https://canada.ca/cra-forms) to get a previous version of this form.

You can claim this credit if you were resident in Canada at any time in the tax year and you had to include, on your Canadian return, income sourced from a country other than Canada for which you paid non-business or business taxes to that foreign country.

Submit only one Form T2209 per taxation year. If your total foreign taxes paid to **all foreign countries was more than \$200**, calculate the total foreign taxes paid for each foreign country on a separate sheet and enter the total on this form.

For more information, see Income Tax Folio S5-F2-C1, Foreign Tax Credit.

**Country or countries for which you are making this claim:**

### Federal non-business foreign tax credit

Non-business income tax paid to a foreign country <sup>(1)</sup>		43100		•1
Net foreign non-business income <sup>(2)</sup>	43300	×	Basic federal tax <sup>(4)</sup>	
Net income <sup>(3)</sup>			=	
Enter the amount from line 1 or line 2, whichever is <b>less</b> .				
<b>Federal non-business foreign tax credit</b>				3

### Federal business foreign tax credit

Business income tax paid to a foreign country <sup>(5)</sup> for the year, plus any unused foreign tax credits for that country for the 10 <sup>(6)</sup> years before, and the 3 years after this year		43400		•4
Net foreign business income <sup>(7)</sup>	43900	×	Basic federal tax <sup>(8)</sup>	
Net income <sup>(3)</sup>			=	
Federal surtax on income you earned outside Canada: amount from line 10 of Part 2 of Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions, <b>or</b> 48% of the amount from line 42900 of your return. Enter the amount that applies to the country or countries you identified at the top of this page.				
				+
				6
Add lines 5 and 6.				=
				7
Add basic federal tax <sup>(8)</sup> and the amount from line 6.				8
Enter the amount from line 3, if any.				-
				9
Line 8 minus line 9				=
				10
Enter the amount from line 4, 7, or 10, whichever is <b>less</b> .				
<b>Federal business foreign tax credit</b>				11

### Federal foreign tax credit

Add lines 3 and 11.	<b>Federal foreign tax credit</b>		12
The amount on line 12 should not be more than the amount on line 42900 of your return.			
Enter the amount from line 12 on line 40500 of your return.			

See the privacy notice on your return.



## Provincial or Territorial Foreign Tax Credit

Use this form to calculate the foreign **non-business** income tax credit for 2021 that you can deduct from the income tax payable to the province or territory you resided in at the end of the tax year.

This form does not apply to residents of Quebec. If you are a resident of Manitoba and subject to minimum tax, you cannot claim a provincial foreign tax credit.

Before you complete this form, calculate your federal foreign tax credit by using Form T2209, Federal Foreign Tax Credits. If the amount of the federal foreign non-business income tax credit you are entitled to deduct is equal to the foreign non-business tax you paid, your provincial or territorial foreign tax credit would be zero. As a result, you do not have to complete this form.

If the total of the non-business income taxes you paid to all foreign countries was more than \$200, calculate the total non-business foreign taxes paid for each foreign country on a separate sheet and enter the total on this form. **Attach** one completed copy of this form to your return.

### Country or countries for which you are making this claim:

Enter the amount from line 1 of Form T2209.		<b>1</b>
Enter the amount from line 3 of Form T2209.		
If you are subject to minimum tax for 2021, see the <b>note</b> below.	-	<b>2</b>
Line 1 minus line 2	=	<b>3</b>

<div style="display: flex; justify-content: space-between;"> <div> Net foreign non-business income (1)  Net income (2) </div> <div style="border-left: 1px solid black; height: 20px; width: 100px;"></div> </div>	×	<div style="display: flex; justify-content: space-between;"> <div> Provincial or territorial tax otherwise payable (3) </div> <div style="border-bottom: 1px solid black; width: 100px;"></div> </div>	=	<div style="display: flex; justify-content: space-between;"> <div style="border-bottom: 1px solid black; width: 100px;"></div> </div>	<b>4</b>
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Enter the amount from line 3 or 4, whichever is **less**. The amount on line 5 should not be more than the amount entered on the line for provincial or territorial tax otherwise payable.

**Provincial or territorial  
foreign tax credit**

	<b>5</b>
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Enter the amount from line 5 on the line for the provincial or territorial foreign tax credit of Form 428. If you have to pay tax to more than one jurisdiction, enter the amount from line 5 on the applicable line in Part 4, Section 428MJ of Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions, only for the province or territory you resided in on the last day of the tax year.

### Note

If you were a resident of **British Columbia** and subject to minimum tax for 2021, follow the instructions for line 2 as if you were not subject to minimum tax.

If you were a resident of **Ontario** and subject to minimum tax for 2021, follow the instructions that apply to your situation:

- If the total non-business income taxes you paid to all foreign countries is **\$200 or less**, calculate the ratio of the amount from line 1 over the sum of the amount on line 1 of this form and the amount on line 88 of Form T691, Alternative Minimum Tax, and enter the product of this ratio and the special foreign tax credit (line 91 of Form T691) on line 2; otherwise
- For each country, calculate the ratio of the amount from line 1 for that country over your total foreign taxes paid for 2021 (for example, the sum of (i) the amount on line 87 of Form T691 divided by 66.6666% and (ii) the amount on line 88 of Form T691), and enter the product of this ratio and the special foreign tax credit (line 91 of Form T691) on line 2 of the sheet for that country

If you were a resident of **another province or territory** and are subject to minimum tax for 2021, enter on line 2 the part of the special foreign tax credit (line 91 of Form T691) that relates to non-business income taxes you paid to a foreign country for 2021.

Continue on the next page.