

Taxation requirements for Globalink research interns

Globalink research interns are required to apply for a personal taxation number (individual tax number [ITN], temporary tax number [TTN], or social insurance number [SIN]) after they arrive in Canada and must provide it to Mitacs in the Globalink Student Platform's "Taxation" section before the end of the internship.

Mitacs accepts any personal taxation number and cannot advise you on which taxation number to obtain and provide. Mitacs uses this number to issue a T4A slip, which shows the Canadian government that the funds provided to you were for research grants (not income from employment).

Social insurance number (SIN)

Your SIN is a nine-digit identification number that allows you to receive benefits and services from the Government of Canada. A temporary SIN is issued to visitors, permit holders, refugees, and temporary workers who can work in Canada. To learn more, visit servicecanada.gc.ca.

To apply for a SIN, you will be requested to present your <u>Visitor Record</u> that specifies your purpose and stay period in Canada. If you were unable to obtain your Visitor Record, you may not be able to get a SIN. You may have to request an ITN/TTN.

Individual tax number (ITN) / Temporary tax number (TTN)

An ITN or TTN is a nine-digit number issued to non-resident individuals who are not eligible or were not able to obtain a SIN. More information on how to apply for an ITN/TTN can be found on T1261 Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents - Canada.ca.

If you tried to apply for a SIN or ITN and it was not approved, please enter nine zeros in our system (i.e., 00000000) in the taxation tab.

There is no penalty from Mitacs if you are unable to obtain any taxation number – when we issue your T4A slip we will leave this section blank. **Nevertheless, please do your best to obtain this number.**

Visit the <u>Canada Revenue Agency</u> and <u>Service Canada</u> websites for more information on personal taxation numbers.