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Foreign employment income is income earned outside Canada from a foreign employer. Report this income in Canadian dollars. Use the Bank of Canada exchange rate in effect on the day you received the income. If the amount was paid at various times in the year, you can use the average annual rate. If

[Declaring Foreign Property on Your Tax Return | 2019](#)

As a Canadian, it's important to be aware of the rules for declaring foreign property on your tax return. Whether you're born and raised in Canada or a newcomer to this country, you'll need to declare any foreign property you own when it comes time to file your tax return.

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[Foreign Affairs](#) The leading magazine for analysis and debate of foreign policy, economics and global affairs.

[Tax on foreign inheritance in Canada - Madan CA](#)

In most cases, the foreign estate of the deceased person is responsible for paying taxes to the foreign country where the foreign estate is located. For example, a Nigerian estate pays tax in Nigeria, so the Canadian family members of the Nigerian estate will not pay inheritance tax in Canada.

[Taxpayer Identification Numbers TIN | Internal Revenue Service](#)

The Form W-7 requires documentation substantiating foreign/alien status and true identity for each individual.

You may either mail the documentation, along with the Form W-7, to the address shown in the Form W-7 Instructions, present it at IRS walk-in offices, or process your application through an Acceptance Agent authorized by the IRS.