

**Application by a corporation
for a reduction in the amount of
non-resident tax required to be withheld
on income earned from acting
in a film or video production**

Section 1 – Information

- A corporation related to a non-resident actor may benefit from electing, under section 216.1 of the *Income Tax Act*, to file a Canadian tax return and pay tax at marginal rates on the net income from acting in a film or video production in Canada.
- If the corporation elects to file a return under section 216.1, we will use the information on this application to determine whether the election would be beneficial. Please provide all of the requested information so that we can process the application. If the application indicates that the corporation would benefit from filing an elective return, we will authorize the Canadian payer(s) to reduce the amount of non-resident tax they withhold from the acting income.
- If we approve this application, we assume that the corporation will file an elective return under section 216.1 of the *Income Tax Act* before the deadline for doing so. If the corporation does not file a return by the filing deadline, the CCRA will assess it at a rate of 23% on the gross income earned from acting services in Canada. **If the corporation elects to file a return and has paid a related individual actor, the actor also has to file an elective return**
- If the corporation elects to file a return, it must report all income earned in Canada during the current tax year on that return, including income listed in section 6 below. Please consult the *T2 Corporation – Income Tax Guide*.
- The reduction in the amount of tax withheld does not apply to non-acting income, such as income from producing or directing. This income must also be reported on the tax return, but it may be eligible for an exemption under a tax treaty between Canada and the country of residence.
- Further information is available at the Film Industry Services Web site: [/tax/nonresidents/film](http://tax/nonresidents/film). You may also contact the nearest Film Services Unit.
- Send this application to the **Film Services Unit** serving the location where the acting services are provided. Attach a copy of the actor's contract.

Section 2 – Non-resident identification (please print)

Business Number (BN)		Tax year beginning			Tax year ending		
		YYYY	MM	DD	YYYY	MM	DD
Corporation name				For the services of (F/S/O)			
Legal name (if different from F/S/O)						Canadian province or territory of work	
Address (street number and name)		City	State, province, or territory		Country	Zip or postal code	
Mailing address (if different from above)		City	State, province, or territory		Country	Zip or postal code	
Country of residence							
Date of entry into Canada		Date of departure from Canada					
YYYY	MM	DD	YYYY	MM	DD		
Is this the corporation's first application for this tax year?				Yes <input type="checkbox"/>		No <input type="checkbox"/>	

Section 3 – Payer identification

Name		
Address (street number and name)		City
State, province, or territory	Country	Zip or postal code
Name of contact person		Telephone number
Email		Fax

Section 4 – Allocation of income

Please see *Allocating income to Canada for acting services* for information on how to complete this section.

Number of days inside Canada as part of the acting contract (estimated).....	[]
Number of days outside Canada providing services as part of the acting contract (estimated).....	[]
Total number of days on the production (estimated)	[]
Percentage (%) of days inside Canada	[]

Frequency of payment (e.g. weekly, biweekly, monthly, other).....	_____						
Payment amount	\$ _____						
Total payment under the contract	\$ _____						
Date of first payment	Date of final payment						
<table border="1"> <tr> <td>YYYY</td> <td>MM</td> <td>DD</td> </tr> </table>	YYYY	MM	DD	<table border="1"> <tr> <td>YYYY</td> <td>MM</td> <td>DD</td> </tr> </table>	YYYY	MM	DD
YYYY	MM	DD					
YYYY	MM	DD					

Section 6 – Other payments (in CAN\$) – for previous and future contracts during the current year; for prior years; for non-acting activities (such as directing or producing)

Type of income	Gross	Net	Tax withheld
Income earned from a previous contract to provide acting services in Canada during the current tax year.....	\$ _____	\$ _____	\$ _____
Estimated income from a future contract to provide acting services in Canada during the current tax year.....	\$ _____	\$ _____	\$ _____
Estimated income from residuals and contingent compensation received or to be received during the current tax year for providing acting services in Canada in any year.....	\$ _____	\$ _____	\$ _____
Income earned from non-acting activities in Canada during the current tax year.....	\$ _____	\$ _____	\$ _____
Totals	\$ _____	\$ _____	\$ _____

Section 7 - Income statement information (attach a copy of the actor's contract)

Report in CAN\$ the total revenue from and related expenses for acting services inside Canada.

Gross Canadian source acting revenue		
Fees for Canadian acting services	\$ _____	
Per diems	\$ _____	
Amounts to be paid to third parties on the actor's behalf	\$ _____	
Amounts to be reimbursed to the actor	\$ _____	
Other (specify) _____	\$ _____	
	\$ _____	
	\$ _____	
	\$ _____	
Total gross Canadian source acting revenue	\$ _____	\$ _____
Expenses for acting services in Canada		
Management and administration fees:		
Agent	\$ _____	
Business manager	\$ _____	
Personal manager	\$ _____	
Publicity manager	\$ _____	
Total management and administration fees	\$ _____	
Salary and wages		
To shareholders	\$ _____	
To other employees	\$ _____	
Total salary and wages	\$ _____	
Meals	\$ _____	
Legal, accounting, and other professional fees	\$ _____	
Travel	\$ _____	
Other expenses (specify where necessary)		
Lodging	\$ _____	
Transportation	\$ _____	
	\$ _____	
	\$ _____	
	\$ _____	
Total other expenses	\$ _____	\$ _____
Total expenses	\$ _____	\$ -
Net income from acting		\$ _____

Section 8 – Certification by the corporation

I, _____
Surname in block letters First name in block letters Position, office, or rank

am an authorized signing officer of the corporation. I certify that the information given on this application and in any documents attached is correct, complete, and accurately estimates the Canadian-source income of the corporation.

Date YYYY/MM/DD Signature Telephone

I hereby authorize the CCRA to advise the payer to withhold tax at a reduced rate of withholding on payments made to the corporation. I understand that if the CCRA approves a reduced withholding rate and the corporation does not file a tax return under section 216.1 of the Canadian *Income Tax Act* by the filing deadline, the CCRA will assess the corporation at a rate of 23% of the gross income earned from acting s ervices in Canada.

Signature _____ Date _____

Name of authorized representative _____ Telephone number (____) _____

To authorize the CCRA to discuss this application with a representative, attach a completed Business Consent Form RC59, if this form has not already been submitted.

Email: _____ Fax: (____) _____