

**Application by a non-resident of Canada (individual)
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

- As a non-resident actor, you 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 your net income from acting in a film or video production in Canada.
- If we approve your application, we assume that you will file an elective return under section 216.1 of the *Income Tax Act* by April 30th of the year following the tax year to which the return relates. If you do not file a return by the filing deadline, the CCRA will assess you at a rate of 23% on the gross income you earned from providing acting services in Canada.
- If you elect to file a return under section 216.1, we will use the information on this application to determine whether doing so would benefit you. Please provide all of the requested information so that we can process your application. If your application indicates you may benefit under section 216.1, we will authorize your Canadian payer(s) to reduce the amount of non-resident tax they withhold from your acting income.
- If you elect to file a return, you must report all the income you earned in Canada during the current tax year on that return, including income listed in section 6 below.
- The reduction in the amount of tax withheld does not apply to non-acting income, such as income from producing or directing. You must also report this income on your tax return, but it may be eligible for an exemption under a tax treaty between Canada and the country where you live.
- Further information is available at the Film Industry Services Web site: www.ccr-aadrc.gc.ca/tax/nonresidents/film. You may also contact your nearest Film Services Unit.
- Send this application to the Film Services Unit serving the location where you provide the acting services. Attach a copy of your contract to this application.

Section 2 – Non-resident identification (please print)

Canadian Tax Identification Number			Tax year for this application														
Last name		First name and initial		Date of birth (YYYY/MM/DD)													
Professional name (if different from above)			Canadian province or territory of work														
Address (street number and name)		City	State or province	Country	Zip or postal code												
Mailing address (if different from above)		City	State or province	Country	Zip or postal code												
Date of entry into Canada		Date of departure from Canada															
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YYYY	MM	DD															
YYYY	MM	DD															
Is this your first application for this tax year?			Yes	<input type="checkbox"/>	No	<input type="checkbox"/>											

Section 3 – Payer identification (Payer is the entity that issues payments, such as a payroll company.)

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).....	<input style="width: 80%; height: 20px;" type="text"/>
Number of days outside Canada providing services as part of the acting contract (estimated).....	<input style="width: 80%; height: 20px;" type="text"/>
Total number of days on the production (estimated).....	<input style="width: 80%; height: 20px;" type="text"/>
Percentage (%) of days inside Canada.....	<input style="width: 80%; height: 20px;" type="text"/>

Section 5 – Payment for services (in CAN\$) – current contract

Frequency of the payment (e.g. weekly, biweekly, monthly, other).....								
Payment amount		\$	_____					
Total payment under the contract		\$	_____					
Date of first payment	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 15px;"> </td> <td style="width: 20px; height: 15px;"> </td> <td style="width: 20px; height: 15px;"> </td> </tr> <tr> <td style="text-align: center; font-size: 8px;">YYYY</td> <td style="text-align: center; font-size: 8px;">MM</td> <td style="text-align: center; font-size: 8px;">DD</td> </tr> </table>				YYYY	MM	DD	Date of final payment
YYYY	MM	DD						
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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 contract)

Report in CAN\$ your 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 your behalf	\$		
Amounts to be reimbursed to you	\$		
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	\$		
Meals	\$		
Legal, accounting, and other professional fees	\$		
Travel	\$		
Other expenses (specify where necessary)			
Lodging	\$		
Transportation	\$		
	\$		
	\$		
	\$		
Total other expenses	\$	\$	
Total expenses	\$		\$ -
Net income from acting services in Canada			\$

Section 8 – Certification by the non-resident actor

I certify that the information given on this form, and in any documents attached, is to the best of my knowledge correct and complete. I hereby authorize the CCRA to advise my payer to withhold tax on my gross acting revenue at a reduced rate of withholding .

I understand that if the CCRA approves a reduced withholding rate and I do not file a tax return under section 216.1 of the Canadian *Income Tax Act* by the filing deadline, the CCRA will assess me at a rate of 23% of gross income earned from acting services in Canada.

Signature _____ Date _____
Telephone number (____) _____

Name of authorized representative _____ Telephone number (____) _____

To authorize the CCRA to discuss this application with a representative, attach a completed Form T1013, Authorizing or Cancelling a Representative. If this form has not already been submitted. If the representative is signing for the applicant, a copy of the power of attorney document must be submitted with this application. The power of attorney must indicate that the representative can sign on the applicant's behalf for income tax purposes.

Email: _____ Fax: (____) _____