



Remittance of Non-Resident Tax on Income from Film or Video Acting Services

Before completing this form, please read the instructions on page 2.

Non-resident actor identification (please print)

Non-resident account number NR	Last name	First name	
Address			
City	State, province or territory	Country	Zip or postal code
Mailing address (if different from above)			

Payer identification (production company or film studio)

Name			
Address			City
State, province or territory	Country		Zip or postal code
Telephone number	Fax number	Email address	
Production title			
Payroll company name			

Income identification (if you need more space, attach a separate sheet)

Type (attach supporting documentation)	Date received (YY-MM)	Amount
Base compensation for acting services		\$
Contingent compensation		\$
Residuals		\$
Total income (enter this amount on line a , below)		\$
Province or territory where service was provided		
Total income (as calculated above)		a
Non-resident tax rate		× 23% b
Tax due (line a multiplied by line b)		c
Minus: tax withheld by the payer		— d
Amount of non-resident tax owing		e
Are you expecting other similar income ? Yes <input type="checkbox"/> No <input type="checkbox"/>		

Certification by the non-resident actor

I certify that the information given on this form is correct and complete.		
Signature	Date	Telephone number
Authorized representative's name (if any)		Telephone number
If you want to authorize the Canada Revenue Agency to discuss this form with a representative, attach a completed Form T1013, <i>Authorizing or Cancelling a Representative</i> , unless you have already filed that form. If you want your representative to be able to sign for you, include a copy of the power of attorney document that states your representative can sign for you for income tax purposes.		

Instructions

General

- As a non-resident of Canada, you are subject to a 23% tax on income paid or credited to you or paid on your behalf from film or video acting services you provide in Canada (including residuals and contingent compensation).
- Send this completed form with your payment to:

Revenue Processing
Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1B1

- We have to receive your tax payment by the 15th of the month after the month income is paid or credited to you. We may charge interest on late payments. Make your cheque or money order payable to the Receiver General.
- Generally, the tax described above is your final tax liability to Canada on the income. However, you may choose to file a Canadian income tax return after the end of the tax year if you want to pay tax on your net income at a graduated individual or corporate rate (which may be beneficial for you). If you make this choice, you still pay the 23% tax on your income when you receive it during the year **and**, at the end of the taxation year you report all your income earned in Canada during the tax year on a Canadian income tax return: if we determine that you paid too much tax, we will send you a refund. We have to receive your return by the filing due date, otherwise, only the rate of 23% applies. For more information, go to our Web site at www.cra-arc.gc.ca/tx/nnrstdnts/flm/ctrs/menu-eng.html and click on "Actor's election to file a return".

When you perform acting services through your corporation, your corporation may make a payment to you for your services and file a corporate income tax return. In that case, you **have** to file an individual income tax return for the income your corporation pays to you.

- For more information or to find out if filing a return is beneficial for you, go to www.cra-arc.gc.ca/tx/nnrstdnts/flm/bts-ctrs-cntc-eng.html.

Non-resident actor identification

Enter the information requested. If you have not paid Canadian non-resident tax before, or if you do not have a valid Canadian non-resident tax account, contact us at **1-855-284-5946** (toll free within Canada and the U.S.). From other countries, call **613-940-8499** (we accept collect calls).

Payer identification

Enter information on the person or company that pays you according to the contract you signed. This could be a production company or a film studio. If the payer hired a payroll company to issue the payments and report them for tax purposes, please provide the name of the payroll company as well.

Income identification

Enter the **date** and the **amount** for each type of payment you received and attach any supporting documentation (e.g. cheque stubs, contract or tax slip). Enter the **amount** of the payment for services provided in Canada. If you provided services in more than one country, and you allocated the income between the countries, provide the details of your calculation on a separate sheet. Enter the province or territory in which you provided the service. For more information on allocation of income, please visit our Web site at www.cra-arc.gc.ca/tx/nnrstdnts/flm/ctrs/llctn-eng.html.

The total income you received will be automatically reported on line **a**, and multiplied by 23%. Enter on line **d** any tax that your payer already withheld. You will only be allowed to claim the tax withheld as a credit, if you attach supporting documentation. The tax withheld will be subtracted from the tax due to determine the amount of non-resident tax you owe. If you expect to receive similar payments during the year, select "Yes". If not, select "No".

Certification by the non-resident actor

Complete and sign this section.

Privacy notice

The information you provide on this form is collected under the authority of the *Income Tax Act* (ITA) and is protected by the provisions of the *Privacy Act*. It is used to process requests for the application of Subsection 153(1.1) of the ITA and is retained in information bank number CRA PPU 098.

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