

REGULATION 105 WAIVER APPLICATION - FILM INDUSTRY

WAIVER APPLICANT IDENTIFICATION

1. Is this the waiver applicant's first waiver application in Canada? Yes No

2. Indicate the type of waiver applicant contracted to provide services in Canada under this current contract.
 Independent individual Corporation Joint venture Partnership Limited liability company (LLC)
 Other (specify) _____

3. Provide the following information about the independent individual(s) or entity contracted to provide services in Canada.

Legal name _____

Address _____

Country of permanent residence _____

3. a) Provide the professional or operating name of the waiver applicant, if it differs from the legal name noted in #3.
 _____ N/A

4. If the waiver applicant is a corporation, a partnership, a joint venture or an LLC, complete the following chart (if space is insufficient, attach a separate page).

| NAMES OF SHAREHOLDERS, PARTNERS OR LLC MEMBERS | POSITION OR TITLE | ADDRESS AND COUNTRY OF RESIDENCE OF THE ENTITY | PERCENTAGE OF VOTING SHARES OR PERCENTAGE OF INCOME OR PROFIT ALLOCATION ACCORDED TO EACH MEMBER |
|--|-------------------|--|--|
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5. Is the waiver applicant the employer of any individual(s) providing the services in Canada? Yes No
 • If yes, are salary and wages to be paid to the employee(s)? Yes No

If salary and wages are to be paid to any employee(s) of the waiver applicant, then the waiver applicant may also apply for a waiver for the withholding tax applicable to the salary and wages.

6. Provide the waiver applicant's social security number or similar government-issued tax number from the country of residence. _____

7. Provide the business number(s) or tax identification number obtained from the Canada Customs and Revenue Agency (CCRA). _____
 (If a business number is not available, please attach the waiver applicant's articles of incorporation.)

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8. For what type of film or digitally recorded visual entertainment will services be provided?

- a) Feature film b) Movie of the week c) Television series d) Commercial e) Theatrical production
f) Digitally recorded visual entertainment g) Other (specify) _____

9. Indicate the type of occupation to which the waiver applicant's services in Canada will relate.

- a) Director Assistant director Producer Director of photography
 Set designer Artistic director Make-up/hair stylist Costume designer
 Sound technician Lighting technician Electrical technician Location manager
 Camera operator Photographer Production accountant
 Other (specify) _____

b) What is the title of the Canadian production?

10. Provide the following information about the (Canadian) production company and its foreign parent (e.g. a major studio).

Name of Canadian studio _____

Address of Canadian studio _____

Name of foreign parent _____

Address of foreign parent _____

a) Does the waiver applicant have a long-term service contract with the (Canadian) production company or its foreign parent (e.g. a major studio)?

- Yes No

If yes, explain the nature of the service contract with this production company or its foreign parent.

b) Is the waiver applicant's contract for this project related to any other previous or future contracts in Canada that the waiver applicant had or will have with this production company or the same major studio?

- Yes No N/A

If yes, explain the waiver applicant's relationship to the projects for which services were or are to be provided.

c) Provide the name of the production accountant for this production in Canada. _____

Telephone number _____ Fax number _____

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d) What is the location of the Canadian production site where the services will be partially or totally performed?

- If services under this contract are to be provided in more than one geographic location, indicate the different locations and the number of days the waiver applicant is required to be present in each location.

e) Provide the following information about the production office, studio or studio lot where the services in Canada will be completely or partially performed.

Name _____

Address _____

| |
|------------------------------------|
| CURRENT SERVICE INFORMATION |
|------------------------------------|

11. Are the payer(s) and the waiver applicant dealing at arm's-length with one another (i.e. they are not related)?

- Yes No

12. Provide the current contract(s) information in the following chart.

| PAYER NAME | ADDRESS OF PAYER | PAYER CONTACT NAME | TELEPHONE AND FAX NUMBERS OF PAYER |
|------------|------------------|--------------------|------------------------------------|
| | | | |

(Attach a copy of the contract and related documentation to this waiver application form.)

13. Provide the following information about the "payroll company," if it differs from the information in #12. N/A

Name _____

Address _____

14. a) What are the total fees (specify the currency) guaranteed to be paid to the waiver applicant for the current contract? Do not include amounts paid to third parties on the waiver applicant's behalf or amounts reimbursed to the waiver applicant by the respective payer(s).

\$ _____

b) What is the Canadian allocated portion of the total fees for the services to be provided (if this figure differs from that in #14 a)?

\$ _____ N/A

c) Could the applicant potentially receive additional fees or amounts related to this contract? Yes No

ii) If yes, indicate the potential amount(s). \$ _____

iii) What is the reason for the additional payment(s)?

d) When will the waiver applicant receive the first payment for services to be provided in Canada?

Date _____ Month _____ Year _____

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15. Indicate amounts (specify currency) a) to be reimbursed by the payer to the waiver applicant; and/or
b) to be paid by the payer to a third party on the waiver applicant's behalf.

Transportation \$ _____ Accommodation \$ _____ Meals/per diems \$ _____
 Other (specify item and amount) _____ \$ _____
 None

16. If the waiver applicant will be bringing any equipment into Canada that has been rented outside Canada, provide the following information.

Type of equipment (e.g. kit rental for hair or make-up, camera rental) _____

Amount paid for the rental \$ _____

Country of residence of the owner of the equipment _____

N/A

17. a) What is the waiver applicant's date of arrival in Canada?

Date _____ Month _____ Year _____

- b) What is the waiver applicant's date of departure from Canada?

Date _____ Month _____ Year _____

18. Will the waiver applicant be outside Canada for five or more consecutive days during the period noted in #17?

Yes No

If yes, provide the following information, and written confirmation from the payer or production company.

a) Reason for leaving Canada _____

b) Total number of days to be spent outside Canada _____

c) Actual dates outside Canada (Date, Month, Year)

From _____ To _____

d) Will this contract be renewed or extended beyond its current length? Yes No

If yes, explain the conditions under which it would be renewed or extended (include the estimated length of the extension).

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PREVIOUS AND FUTURE SERVICE INFORMATION

19. Has the waiver applicant provided services in Canada; either as an independent individual, an employee or through a loan-out corporation, partnership or otherwise:

- a) previously during this calendar year? Yes No
 b) in the previous three calendar years? Yes No
 c) before the current and previous three calendar years? Yes No

(Additional information may be requested.)

20. If the answer to either #19 a) or #19 b) was "yes," complete the following chart (attach a separate page if necessary).

| A) DATES OF PREVIOUS SERVICE (DATE, MONTH, YEAR) | B) NAME OF THE PAYER AND PRODUCTION FOR WHICH SERVICES WERE PROVIDED, AND THE CANADIAN GEOGRAPHIC LOCATIONS | C) WAS A WAIVER APPLIED FOR? (YES/NO) | D) IF "NO" TO C), STATE FEE (\$) RECEIVED AND CURRENCY OF FEE | E) IF "NO" TO C), STATE AMOUNT OF TAX WITHHELD (IF TAX WAS NOT WITHHELD, ENTER "0") | F) IF "NO" TO C), STATE THE NUMBER OF CONSECUTIVE DAYS SPENT OUTSIDE CANADA DURING THE PERIOD IN A) |
|--|---|---------------------------------------|---|---|---|
| FROM/TO | | | | | |
| FROM/TO | | | | | |
| FROM/TO | | | | | |

20. a) If the answer to #19 c) was "yes," complete the following chart (attach a separate page if necessary).

| PREVIOUS CALENDAR YEAR DURING WHICH SERVICES WERE PROVIDED IN CANADA | WAS A WAIVER FROM WITHHOLDING TAX APPLIED FOR? (YES/NO) |
|--|---|
| | |
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21. If there is a written agreement for the applicant to provide services in Canada later in the current calendar year or within the next three calendar years, complete the following chart (attach a separate page if necessary). N/A

| DATES OF FUTURE SERVICE (DATE, MONTH, YEAR) | CITY AND PROVINCE OF SERVICE | PAYER NAME AND ADDRESS | AMOUNT AND CURRENCY OF FEE |
|---|------------------------------|------------------------|----------------------------|
| FROM/TO | | | |
| FROM/TO | | | |
| FROM/TO | | | |

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22. Is a representative of the applicant submitting this waiver application? Yes No

If yes, provide the following information about the representative.

Name _____

Address _____

Phone number _____ Fax number _____

a) Has the waiver applicant authorized this representative to discuss the applicant's tax affairs in Canada?

Yes No

(Include a copy of the waiver applicant's letter of authorization with this application.)

DECLARATION

I, (print) _____ hereby certify that the information and supporting documentation provided for this waiver application is true and correct, and I will ensure that my Canadian income tax return filing requirements will be met.

If applicable, as a payer or employer, I will ensure that my withholding, remitting and reporting obligations will be met.

I agree that advice on the approval or denial of this waiver application may be provided to the payer or production company, as indicated in this application.

Signature of Non-resident Waiver Applicant or Authorized Representative

Date

Please mail or fax this completed waiver application, along with its supporting documentation, to the CCRA Film Services Unit in the Montreal, Vancouver or Toronto Tax Services Office (whichever office serves the area where the applicant will provide services). If the applicant will provide services in more than one location or province, submit only one application for *all* of the services. The CCRA may request additional information after reviewing the application.