



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 Canadian 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 you elect to file a return, complete this application and the Canada Revenue Agency (CRA) will determine whether doing so would benefit you.
If the CRA approves your application, you will have to file your elective return by April 30 of the year following the tax year to which the return relates.
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 withholding tax will not apply to non-acting income, such as income from producing or directing.
If you are a resident of the US and you are claiming an exemption under a tax treaty because your total gross acting income for the year is or will be less than \$15,000, you do not need to complete the expenses attributable to acting services in Canada in section 7 of this form.
Send this application to the applicable tax services office. Attach a copy of your contract to this application.
Further information, along with the addresses and phone numbers of the applicable tax services office, is available at http://www.cra-arc.gc.ca/tx/nrsdnts/flm/menu-eng.html.

Section 2 – Non-resident identification (please print)

Form with fields for Canadian Individual Tax Number (ITN) or Social Insurance Number (SIN), 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/Territory of work, Address (street number and name), City, State/Province/Territory, Country, Zip/Postal code, Mailing address (if different from above), Date of entry to Canada, Date of departure from Canada, Is this your first application for this taxation year?, Are you applying for a treaty exemption for gross income under \$15,000?

Section 3 – Payer identification (payer is the entity that issues payments, i.e. a payroll company)

Form with fields for Name, Address (street number and name), City, State/Province/Territory, Country, Zip/Postal code, Name of contact person, Telephone number, Email, Fax number

Section 4 – Allocation of income

Please see Allocating income to Canada for acting services on our Web site for information on how to complete this section.
Number of days present in 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

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

Protected B when completed

Frequency of the payment (e.g. weekly, biweekly, monthly) .....													
Payment amount .....	\$ _____												
Total payment under the contract .....	\$ _____												
Date of first payment	Date of final payment												
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YYYY	MM	DD											
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**Section 6 – Other payments received or to be received during the current year for services in Canada (in CAN\$)**

– For previous and upcoming contracts  
– For non-acting activities (e.g. directing or producing)

Type of income	Gross	Net	Tax Withheld
Income previously earned for acting services in Canada <b>during the current taxation year</b> .....	\$ _____	\$ _____	\$ _____
Estimated income from other contracts to provide acting services in Canada <b>during the current taxation year</b> .....	\$ _____	\$ _____	_____
Estimated Income from residuals and contingent compensation received or to be received for acting services provided in Canada <b>during the current taxation year</b> .....	\$ _____	\$ _____	\$ _____
Income earned or to be received from non-acting activities earned in Canada during the <b>current taxation year</b> .....	\$ _____	\$ _____	\$ _____
<b>Totals</b>	\$ _____	\$ _____	\$ _____

**Section 7 – Income statement information of the current contract (attach copy of contract)**

Report in CAN\$ your total revenue and related expenses attributable to acting services to be rendered in 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)	\$	
	\$	
	\$	
	\$	
<b>Total gross Canadian source acting revenue</b>	<b>\$</b>	<b>\$ _____</b>
Expenses attributable to acting services in Canada		
Management and administration fees		
Agent	\$	
Business manager	\$	
Personal manager	\$	
Publicist	\$	
<b>Total Management and administration fees</b>	<b>\$</b>	<b>\$ _____</b>
Meals	\$	
Accommodations	\$	
Legal, accounting and other professional fees	\$	
Travel	\$	
Other expenses (specify)	\$	
	\$	
	\$	
	\$	
	\$	
<b>Total other expenses</b>	<b>\$</b>	<b>\$ _____</b>
<b>Total expenses</b>	<b>\$</b>	<b>\$ - _____</b>
<b>Net income from acting services in Canada</b>		<b>\$ _____</b>

**Section 8 – Certification by the non-resident actor**

**Protected B** when completed

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 CRA to advise my payer to withhold tax at a reduced rate on my gross acting revenue.

I understand that if the CRA 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 due date, the CRA will assess me at a rate of 23% of gross income earned from acting services in Canada.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone number

To authorize the CRA to discuss this application with a representative, attach a completed Form T1013, *Authorizing or Canceling a Representative*, if one has not been previously 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.

\_\_\_\_\_  
Name of authorized representative

\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
Email

\_\_\_\_\_  
Fax number