

Regulation 105 Simplified Waiver Application for Non-resident Artists and Athletes Earning No More Than CAN\$15,000

You can use this application form to reduce or eliminate regulation 105 withholding tax on amounts paid to you for services provided in Canada as a self-employed non-resident artist or athlete if the amount you will earn from services performed in Canada in the calendar year does not exceed CAN\$15,000. The non-resident artist or athlete must complete and sign Section I of this form and give it to the person who is paying for their services (the "payer").

The payer will be required to complete and certify Section II of the form. After completing and certifying the form, the payer will be authorized to either reduce or eliminate regulation 105 withholding taxes.

Section I – to be completed and signed by the non-resident individual	
1. Legal name (first name, last name): _____	
2. Mailing address: _____	
3. Enter your social insurance number or individual tax number if available: _____	4. Telephone number _____
5. Date of arrival in and departure from Canada:	
Arrival date YYYY MM DD 	Departure date YYYY MM DD
6. Country of permanent residence: _____	
(If your country of permanent residence is the United States (U.S.), please complete box #8 Declaration of non-resident individual. Otherwise, if your country of permanent residence is not the United States (U.S.), please complete boxes #7 Income and Expense worksheet and #8 Declaration of non-resident individual.)	
7. Income and Expense worksheet	
Gross revenue	A
Expenses	
Accommodation	B
Meal allowances	C
Travel to and from Canada	D
Total expenses (add lines B-D)	E
Net income (subject to a 23% withholding) (Line A minus line E)	F
Required regulation 105 withholding (line F x 23%)	
8. Declaration of non-resident individual	
I, (print name) _____ certify that:	
<ul style="list-style-type: none"> • the information given in this waiver request is correct and complete; • I will not earn more than CAN\$15,000 gross revenue in the calendar year from all services performed in Canada; and • that I am a resident of the country indicated in box 6. 	
_____	_____
Signature of non-resident	Date
Section II – to be completed and signed by the person or entity paying the non-resident individual	
9. Payer name: _____	
10. Start date and end date of contract services	11. Total gross revenues to be paid as per the current contract for this individual's services in Canada (Not to exceed CAN\$15,000 for the calendar year including expenses and benefits).
Start date YYYY MM DD End date YYYY MM DD 	Amount: \$ _____
12. Certification. By adhering to the conditions below, the payer will not be liable for any Regulation 105 withholdings related to the Regulation 105 Simplified waiver.	
I, (print name) _____ certify that the information given in Section II is correct and complete and that the non-resident has completed and signed Section I prior to the date the first payment for services is made to the non-resident, or the services are provided.	
I agree to:	
<ul style="list-style-type: none"> • withhold 23% of the net income for any individuals requesting an Income and Expense waiver, and remit it to the CRA; • complete and file a T4A-NR summary and slip with the CRA; and • retain the original copy of this waiver and make it available to the CRA upon request. 	
_____	_____
Signature of payer or authorized representative	Date

We collect your personal information under the authority of Subsection 153(1.1) of the Income Tax Act (ITA) and use it to process the application for a waiver of withholding taxes. Information may be shared with other federal government institutions in accordance with income tax legislation. The SIN is collected pursuant to section 237 of the ITA and is used for identification purposes.

Personal information is described in information bank number CRA-PPU 421 (Small and Medium Enterprises) and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

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Who May Apply for a Simplified Waiver?

The R105 simplified waiver process applies to individual self-employed non-resident artists or athletes who expect to earn no more than CAN\$15,000 in the calendar year. The CAN\$15,000 includes not only the amount paid to the artist or athlete directly for their performance, but also any expenses paid for or on their behalf or that have been reimbursed to them. It also includes any bonus, sponsorship/promotional income, residuals/participations, and amounts based on ticket sales (overages).

- United States (U.S.) residents: U.S. artists and athletes expecting to earn no more than CAN\$15,000 in the calendar year (including expenses and benefits) may qualify for a Treaty-based waiver which eliminates the regulation 105 withholding of taxes.
- Other countries: An artist or athlete from any country other than the U.S. expecting to earn no more than CAN\$15,000 in the calendar year (including expenses and benefits) may qualify for an income and expense waiver. If you qualify for an income and expense waiver, the payer will be authorized to withhold **23% tax** only on the **net income** paid to you.
 - The following reasonable expenses may be deducted from your gross amount to arrive at the net income:
 - travel to and from Canada;
 - accommodations; and
 - meals.

How to apply

Both the non-resident and payer must complete and sign this form prior to the non-resident's services in Canada, or prior to the non-resident being paid for their services. The completed form does not need to be provided to the Canada Revenue Agency (CRA), but the payer is required to retain on file the original copy of the form for 6 years, for possible future inspection by the Canada Revenue Agency. Please see our publication [IC78-10R5 Books and Records Retention/Destruction](#), for more information regarding the retention of your tax records and documents.

How to complete form R105-S, Regulation 105 Simplified Waiver Application for Non-resident Artists and Athletes Earning No More Than CAN\$15,000

For the waiver to be valid all questions must be answered and the non-resident and payer must sign the form.

The following instructions are numbered in relation to the questions as they appear on the Form R105-S. Note that some questions are self-explanatory and do not have instructions.

3. Please provide your Social Insurance Number or Individual Tax Number if available. If you do not have either identification number please note that you do not have to obtain one for the purposes of the simplified waiver process.
6. Please state the country where you ordinarily reside.
7. If you are applying for an income and expense waiver for the **2019 calendar year**:
 - Reasonable accommodation expenses are **CAN\$150** per person, per night.
 - Reasonable meal expenses are **CAN\$90** per person, per day.
8. The non-resident must sign the **Declaration of non-resident individual** for the waiver application to be valid.
11. Enter the gross income amount guaranteed by contract to be paid to the non-resident individual for the current services to be performed in Canada. The total amount paid to the individual including any bonuses, sponsorship/promotional income, residuals/participations, amounts based on ticket sales (overages), and reimbursed expenses **cannot exceed CAN\$15,000**.
12. The payer must sign **Section II** for the waiver to be in effect.