



APPLICATION BY A NON-RESIDENT OF CANADA (corporation) 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

- A corporation related to a non-resident actor 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 the net income from acting in a film or video production in Canada.
- If the corporation elects to file a return, complete this application and the Canada Revenue Agency (CRA) will determine whether doing so would benefit the corporation. If your application indicates that the corporation would benefit from filing an elective return, the CRA will authorize the Canadian payer(s) to reduce the amount of non-resident tax they withhold from the acting income. So, please provide all of the requested information so that we can process the application.
- If the CRA approves this application, the corporation will have to file its elective return within six months of the end of the taxation year to which the return relates. If the corporation does not file the return by the filing due date, the CRA will assess it at a rate of 23% on the gross income earned from acting services in Canada. **If the corporation elects to file a return and has paid a related individual actor, the actor also has to file an elective return.**
- If the corporation elects to file a return, it must report all income earned in Canada during the current tax year on that return, including income listed in section 6, below. Please consult the T4012 –T2 Corporation – Income Tax Guide.
- The reduction in the amount of tax withheld does not apply to non-acting income (i.e. income from producing or directing). This income must also be reported on the tax return, but it may be eligible for an exemption under a tax treaty between Canada and the country of residence.
- 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 \$15,000.00, 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 the actor's contract.
- Further information, along with the addresses and phone numbers of the applicable services office, is available at canada.ca/taxes-film.

Section 2 – Non-resident identification (please print)

Business Number (BN)		Tax year beginning			Tax year ending				
		YYYY	MM	DD	YYYY	MM	DD		
Corporation name				For the services of (F/S/O)					
Legal name (if different from F/S/O)					Canadian province/Territory of work				
Address (street number and name)		City	State/Province/Territory	Country	Zip/Postal code				
Mailing address (if different from above)		City	State/Province/Territory	Country	Zip/Postal code				
Date of entry to Canada		YYYY	MM	DD	Date of departure from Canada		YYYY	MM	DD
Is this the corporation's first application for this taxation year? Yes <input type="checkbox"/> No <input type="checkbox"/>									

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

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												
<table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td style="width:20px; height:20px;"></td> <td style="width:20px; height:20px;"></td> <td style="width:20px; height:20px;"></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	<table border="1" style="display:inline-table; border-collapse: collapse;"> <tr> <td style="width:20px; height:20px;"></td> <td style="width:20px; height:20px;"></td> <td style="width:20px; height:20px;"></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
YYYY	MM	DD											
YYYY	MM	DD											

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 during the current taxation year	\$ _____	\$ _____	\$ _____
Estimated income from other contracts to provide acting services in Canada during the current taxation year	\$ _____	\$ _____	_____
Estimated Income from residuals and contingent compensation received or to be received for acting services provided in Canada during the current taxation year	\$ _____	\$ _____	\$ _____
Income earned or to be received from non-acting activities earned in Canada during the current taxation year	\$ _____	\$ _____	\$ _____
Totals	\$ _____	\$ _____	\$ _____

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 the actor's behalf	\$	
Amounts to be reimbursed to the actor	\$	
Other (specify)	\$	
	\$	
	\$	
Total gross Canadian source acting revenue	\$	\$ _____
Expenses attributable to acting services in Canada		
Management and administration fees:		
Agent	\$	
Business manager	\$	
Personal manager	\$	
Publicist	\$	
Total management and administration fees	\$	\$
Meals	\$	
Accommodations	\$	
Legal, accounting and other professional fees	\$	
Travel	\$	
Other expenses (specify)	\$	
	\$	
	\$	
	\$	
Total other expenses	\$	\$
Total expenses	\$	\$ _____
Net income from acting services in Canada		\$ _____

Section 8 – Certification by the corporation

Protected B when completed

I, _____
Surname (in block letters) First name (in block letters) Position, office, or rank

am an authorized signing officer of the corporation. I certify that the information given on this application and in any documents attached is correct, complete, and accurately estimates the Canadian-source income of the corporation.

Date (YYYY-MM-DD) Signature Telephone number

I hereby authorize the CRA to advise the payer(s) to withhold tax at a reduced rate on payments made to the corporation.
I understand that if the CRA approves a reduced withholding rate and the corporation does not file a tax return under section 216.1 of the Canadian Income Tax Act by the filing due date, the CRA will assess the corporation at a rate of 23% of the gross income earned from acting services in Canada.

Signature Date (YYYY-MM-DD)

Name of authorized representative Telephone number

E-mail Fax number

To authorize the CRA to discuss this application with a representative, attach a completed Form RC59, Business Consent Form, if not already submitted.