Clear Data

Canada Revenue Agency | Agence du revenu du Canada

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Fisher's Election to Have Tax Deducted at Source

Who can use this form and why?

Use this form if you are a self-employed fisher and you want your designated employer to deduct 20% tax at source on your catch.
A designated employer can be **one** of the following:

- the buyer of your catch
- the buyer's agent
- any other person paying you for your catch

How long does this election last?

This election begins on the date indicated below and will last until the end of the calendar year. Therefore, you must fill out this form each year if you want your designated employer to continue deducting tax at source.

Can you make this election with more than one designated employer?

Yes. However, if you want more than one designated employer to deduct tax at source, you have to give each of them a separate form.

Your social insurance number (SIN)

Under the Income Tax Act, you have to give your SIN, on request, to any person who prepares an information slip for you.
If you do not have a SIN, you can get one from a Service Canada Centre. To find the nearest Service Canada Centre, go to **canada.ca/service-canada-info**.

What should you do with the filled out form?

Give the filled out form to your designated employer.

What happens after you give this form?

Your designated employer will start deducting 20% tax after receiving your filled out form. At the end of the year, your designated employer will prepare and give you a T4 slip that shows the amount of your catch and the tax deducted from it. Use that T4 slip to file your income tax and benefit return.

For more information

For more information, go to **canada.ca/en/revenue-agency/services/tax/businesses/farmers-fishers** or call **1-800-959-5525**.

The fisher should fill out this form. Please print.

Identification – Fisher

Last name	First name and initials	Social insurance number
Mailing address: apartment number – street number and name		
City	Province or territory	Postal code

Identification – Designated employer

Name	Business number
	R P

Election

I authorize my designated employer to deduct 20% tax from any amounts the designated employer pays me for my catch from the date of this election until the end of the calendar year.

From (Year, Month, Day) _____

To (Year, Month, Day) _____ 1 2 3 1

Date _____

_____
Fisher's signature

Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 120 on Info Source at **canada.ca/cra-info-source**.

(Ce formulaire est disponible en français.)

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