



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 takes effect on the date indicated below and will last until the end of the calendar year. As a result, you must fill out a 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, visit canada.ca/en/employment-social-development/corporate/portfolio/service-canada.

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?

Once you give a filled out form to your designated employer, he or she will start deducting 20% tax. At the end of the year, your designated employer will prepare and give you a T4 slip showing 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(s)	Social insurance number
Mailing address: apartment number – street number and name.		
City	Province or territory	Postal code

Identification – Designated employer	
Name	Business number

Election																					
I authorize my designated employer to deduct 20% tax from any amounts he or she pays me for my catch from the date of this election until the end of the calendar year.																					
Year Month Day from <table border="1"> <tr> <td>2</td><td>0</td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>	2	0									Year Month Day to <table border="1"> <tr> <td>2</td><td>0</td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>	2	0								
2	0																				
2	0																				
_____ Fisher's signature	Date _____																				

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of 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 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 interest payable, penalties, or 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.