



## Regulation 102 Waiver Application – Film Industry

### Is this form for you?

Use this form if you are a non-resident providing behind-the-scenes services in the film and television industry in Canada as an **employee**, whether or not your employer is a resident of Canada, and you want to apply for a waiver of the tax required to be deducted from the remuneration that will be paid to you.

If you will be providing services through a loan-out corporation, complete this form for the payment(s) you will receive from the loan-out corporation. You will also need to complete Form R107, *Regulation 105 Waiver Application – Film Industry* for the payment(s) made from the production company to the loan-out corporation.

### Applicant Identification

Is this the applicant's first Regulation 102 waiver application in Canada?

Yes

No

1. Legal name

2. Address

3. Telephone number

4. Country of permanent residence

5. Professional or operating name, if different than legal name noted in number 1 above.

6. Applicant's Social Security Number or similar government tax number in country of residence

7. Provide your Individual Tax Number (ITN) or Social Insurance Number (SIN): \_\_\_\_\_

**Note:** The Individual Tax Number was previously called a Temporary Tax Number (TTN)

If an ITN/TTN has not been previously assigned, please provide your date of birth and attach a copy of a document such as your passport, birth certificate, or driver's licence to verify your identity.

Year	Month	Day
_ _ _	_	_

8. In what type of visual entertainment will services be provided?

- Feature film     
  Movie of the week     
  Television series     
  Commercial  
 Other (specify) \_\_\_\_\_

9. Indicate the type of services the applicant will provide in Canada.

- Director     
  Assistant Director     
  Producer     
  Director of Photography  
 Set Designer     
  Artistic director     
  Make-up/hair stylist     
  Costume designer  
 Sound Technician     
  Lighting Technician     
  Electrical Technician     
  Location Manager  
 Camera operator     
  Photographer     
  Production accountant  
 Other (specify) \_\_\_\_\_

10. What is the title of the Canadian production?

**Current Employment Information**

11. Are the payer(s) and the applicant dealing at arm's-length with one another?  
 (Parties are usually considered to be acting at arm's-length if they are not related to each other.)  
 Yes       No

12. Current employer's full name, Canadian business number (BN) and address along with the name and telephone number of a contact person who would have details of the contract being performed in Canada.

Name	Canadian Business Number (BN)
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Address

Contact Person	Phone number
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13. Total wages (indicate currency) guaranteed to be paid to the applicant according to the current employment contract.  
**Please provide a copy of the employment contract.**

14. Could the applicant potentially receive additional fees or amounts related to this contract?  
 (e.g., commissions/bonuses/benefits):  
 Yes       No  
 Amount (if known) \_\_\_\_\_ Currency \_\_\_\_\_

15. Applicant's date of arrival in and departure from Canada:

Arrival date <table border="1" style="display:inline-table; margin-left:10px"> <tr> <td style="width:15px; text-align:center;">Year</td> <td style="width:15px; text-align:center;">Month</td> <td style="width:15px; text-align:center;">Day</td> </tr> <tr> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ </td> </tr> </table>	Year	Month	Day	_	_	_	Departure date <table border="1" style="display:inline-table; margin-left:10px"> <tr> <td style="width:15px; text-align:center;">Year</td> <td style="width:15px; text-align:center;">Month</td> <td style="width:15px; text-align:center;">Day</td> </tr> <tr> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ </td> </tr> </table>	Year	Month	Day	_	_	_
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16. Will the applicant be spending five or more consecutive days outside of Canada during the period noted in number 15?  
 Yes       No  
 If yes, provide the following information and written confirmation from the payer or production company.

Reason for leaving	Number of days spent outside Canada	Absence start date (YYYY-MM-DD)

17. Will this contract be renewed or extended beyond its current length?  
 Yes       No  
 If yes, provide the following information and written confirmation from the payer or production company.

Under what conditions would it be renewed or extended?	Estimated length of extension

**Previous and future service**

18. Has the applicant been employed in Canada:

a) in the current calendar year?       Yes       No

b) in the three preceding calendar years?       Yes       No

If you answered "yes" to a) or b), please complete Part 1 of Appendix A.

19. Is there a written agreement for the applicant to provide employment services in Canada later in the current calendar year or in the following calendar year?  
 Yes       No

If you answered "yes", please complete Part 2 of Appendix A.

## AUTHORIZING A REPRESENTATIVE

Complete this section to authorize the Canada Revenue Agency (CRA) to deal with another person (such as your payer, payroll company, accountant or agent) as your representative for matters **pertaining to this waiver**.

Note: If you wish to authorize a representative to deal with the CRA for your other tax matter, please complete Form T1013, *Authorizing or Cancelling a Representative*, which can be found on our website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca) under Forms and Publications.

### PLEASE PRINT

Name of representative

Address of representative

Name of Non-resident applicant

Address of Non-resident applicant

Telephone No.

Non-resident applicant's signature

Year

Month

Day

## DECLARATION BY A NON-RESIDENT WAIVER APPLICANT

Each non-resident individual providing employment services in Canada and requesting a waiver on the withholding required on payments to be made to them, must complete and sign this section.

### Certification

I, \_\_\_\_\_ hereby declare that I am a  
*(print individual's legal name)*  
resident of \_\_\_\_\_ for income tax purposes.  
*(country)*

I certify that the information and supporting documentation provided with this application is true and correct and that I will fulfill my Canadian income tax return filing requirements. I understand that failure to fulfill these requirements may result in future waiver requests being denied.

I consent to the Canada Revenue Agency providing a copy of the waiver approval/denial letter, which includes my Tax Identification Number, to the payer(s)/payroll company noted in my application.

I undertake to provide to the Canada Revenue Agency documentation as may be necessary to substantiate the information I have provided in my waiver application.

I understand that I must inform the Canada Revenue Agency immediately of any changes to the information presented in my waiver application. Failure to do so may result in my waiver request being denied and my payer authorized to withhold accordingly.

Signature

Position

Dated

Year

Month

Day

