

Non-Resident Section
International Tax Services
55 Bay Street North
Hamilton, Ontario L8N 3E1

REGULATION 105 NON-RESIDENT TAX WAIVER APPLICATION

Regulation 105(1) of the Canadian Income Tax Act, requires every person who pays a Non-Resident person for services performed in Canada to withhold 15% of any such payment. Where the Non-Resident can adequately demonstrate, based on treaty protection or estimated income and expenses, that withholding normally required is in excess of the ultimate Canadian tax liability, the Department may reduce or waive the withholding accordingly.

Please complete this application and return the form along with all the supporting documentation to the Canada Revenue Agency at least 30 Days **PRIOR TO DATE OF ENGAGEMENT** or 30 DAYS PRIOR TO ANY PAYMENTS FOR THE ENGAGEMENT. ALL questions MUST be answered for tax waiver consideration. Written authorization will be issued to payer(s). A contract must be provided.

***THE FOLLOWING INFORMATION MUST BE PROVIDED**

* 1. What is your country of residence? _____

2. Operating Name, Legal Name: _____
(i.e. individual, group, corporation)

* Date of Birth: _____

* 3. Home Address: _____ Mailing Address: _____

Telephone/Fax: _____ Telephone/Fax: _____

* 4. How are you providing services in Canada? As a proprietorship (self), a partnership or a corporation?
• If partnership, ATTACH list of names, addresses, SSN's/Foreign Security Number & % of income allocated to each partner
• If corporation, ATTACH copy of articles of incorporation

* 5. Type of service provided _____

* 6. Current Payer Name: McMaster University

Address: 1280 Main Street West
Hamilton, Ontario
L8S 4L8

Telephone/Fax: 905-525-9140 (telephone)

* 7. Fee for services (SPECIFY Canadian or US Dollars) \$ _____

* 8. Date of engagement _____
 Arrival Date in Canada _____
 Departure Date _____

* 9. PREVIOUS engagements in Canada for the last 36 months:

DATE	PLACE	PAYER NAME/ADDRESS	FEE (SPECIFY CAN OR US)	TAX WITHHELD
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

FUTURE engagements in Canada:

DATE	PLACE	PAYER NAME/ADDRESS	FEE (SPECIFY CAN OR US)	TAX WITHHELD
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

* 10. Have you filed Income Tax Returns in Canada in past years? Yes _____ No _____

Last year filed _____

Social Insurance Number (if applicable)
Or Individual Tax Number (ITN) _____

* I HEREBY CERTIFY THAT MY SERVICES BEING RENDERED IN CANADA ARE OF AN INDEPENDENT NATURE AND THE INFORMATION CONTAINED ABOVE IS TRUE AND CORRECT. (AUTHORIZATION BY NON-RESIDENT REQUIRED IF APPLICATION IS SUBMITTED BY ANOTHER SOURCE).

Signature of Non-Resident Person Date

McMaster University, 1280 Main Street West, Hamilton, ON L8S 4L8

Department: _____

Contact Name: _____

Fax #: _____

Phone #: _____