

Instructions for Obtaining a Waiver Application for Non-Residents tax

Non-residents who wish to apply for a waiver of non-residents tax must first apply for an Individual Tax Number (ITN). The government form to be completed is a T1261 and can be found on the Canada Revenue Agency web site (www.cra-arc.gc.ca). The direct link is noted below or you may find the form by searching under “forms and publications” on the CRA web site.

<http://www.cra-arc.gc.ca/E/pbg/tf/t1261>

Secondly, the non-resident must complete a “Waiver Application Form” called an R105. This form can also be found on the Canada Revenue Agency web site (www.cra-arc.gc.ca), either via the link noted below or by searching the form under “forms and publications” on the CRA web site.

<http://www.cra-arc.gc.ca/E/pbg/tf/r105>

Both forms should be faxed directly to the local branch office of the CRA to the attention of Ashleigh Xu. The fax number is 905-984-2325.

Please do not forward this information to the University Finance Office. It is personal information shared between the Non-Resident and the CRA!

Once the waiver application has been processed by CRA, a letter will be issued to the non-resident indicating whether their application to reduce or waive the tax has been granted. A similar letter will also be forwarded directly to Vicky Blakely, Brock University Financial Services instructing the University to withhold or not to withhold the non-resident tax.

Processing of the Payment to the Non-Resident

In order to process the non-resident’s payment, please forward an authorized cheque requisition to Accounts Payable noting that a non-resident tax waiver application has been submitted to CRA, if one is in process. Accounts Payable will hold the requisition until notice has been received from CRA regarding the waiver.

Please note, that the cheque requisition must include the following information:

- Payee’s country of origin
- Payee’s full mailing address
- Stage name if applicable
- Identify the payee as an individual or corporation
- Tax Identification number of the payee from their home country

For assistance in completing the CRA forms please contact our local non-resident tax representative Ashleigh Xu at 905-984-3912.