

## Update from ACTRA Toronto and the CMPA Regarding Performer Residency Documentation

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September 12, 2018

As outlined in article A609 of the IPA, on request by a Producer, Performers are required to provide documentation sufficient to prove the Performer's residency to enable the Producer's receipt of tax credits/and or grants.

The Canada Revenue Agency ("CRA") has published new guidelines regarding the documents it deems acceptable to satisfy proof-of-residency requirements in order for a production to qualify for these incentives. Specifically, the Guidelines provide that residency may be established by providing a copy of:

- 1) One of:
  - a. A Notice of Assessment (T1) indicating that the individual is a Resident of Canada/the applicable province for the relevant tax year;
  - b. A Letter from the CRA giving an opinion of the individual's resident status for the relevant years, after the individual has completed a Determination of Residency Status form; or
  - c. A long-term (one year or greater) lease or proof of purchase of a Canadian dwelling with a utility bill or cellphone bill showing the individual lives at the applicable Canadian address; or
- 2) Three of:
  - a. The last tax return filed in the country of origin and/or any document filed with the foreign tax authority in which the individual has declared that they are no longer a resident;
  - b. A short-term (less than a year) lease agreement or letter from a landlord supporting a rental agreement;
  - c. A provincial health card\* and/or services card for the individual, their spouse and/or dependent (\*not applicable in Ontario);
  - d. A driver's license or vehicle registration from the relevant province (counts as 2 of the 3);
  - e. Document(s) supporting professional association or union membership in Canada; or
  - f. Statements of accounts (for example: bank accounts, retirement savings plan, credit cards, securities accounts) from a Canadian branch of a financial institution.

A copy of the Guidelines can be found online [here](#).

In Ontario: Ontario residents are individuals who were resident in Ontario for tax purposes at the end of the calendar year prior to commencement of principal photography. More information can be found here: [http://www.omdc.on.ca/film\\_and\\_tv/tax\\_credits/ofttc.htm](http://www.omdc.on.ca/film_and_tv/tax_credits/ofttc.htm)

These Guidelines should be reviewed to ensure that the documents being requested and produced are sufficient to establish residency.

If you have any questions regarding the Guideline or performer residency documentation requirements, please contact ACTRA at the coordinates below

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