

# REQUIRED RESIDENCY DOCUMENTS

**IF YOU ARE EMPLOYED THROUGH A LOAN-OUT CORPORATION**, you may be asked to provide your Employer with a copy of the loan-out corporation's most recent Notice of Assessment as well as the most recent Schedule 50 indicating whether the loan-out Corporation has single or multiple shareholders. If the loan-out corporation is newly-formed and has not yet filed tax returns, you may be asked to provide a Shareholder Register. The "most recent" Corporate NOA that you will be asked to provide to the employer can only go back two taxation years. For example, this year you can supply a 2018 or 2019 NOA, nothing older.

**A COPY OF ANY ONE (1) OF THE FOLLOWING THREE (3) DOCUMENTS IS SUFFICIENT TO ESTABLISH RESIDENCY STATUS:**

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| <input type="checkbox"/> | <p><b>A notice of assessment (T1) indicating the individual is a resident of Canada/province for the relevant tax year.</b><br/> <i>The relevant tax year in Ontario is defined as "the calendar year prior to the year in which principal photography begins."</i><br/> <i>If you have your NOA for the year immediately before the "relevant" tax year, production <u>may</u> allow you to submit that NOA as one of the three documents used to satisfy residency.</i></p>   |
| <input type="checkbox"/> | <p><b>A letter from the CRA giving an opinion of the individual's resident status in Canada for the relevant year(s) after completing the "Determination of Residency Status" form (NR74).</b></p>  |
| <input type="checkbox"/> | <p><b>A long-term (one year or more) lease agreement or purchase of a Canadian dwelling with utility and/or cell phone bills showing the individual is living at that Canadian address.</b><br/> <i>In order for your employer to accept a utility/cell phone bill as proof of residency, the bill must show that it is covering the billing period of <u>Dec. 31 of the relevant tax year</u>. The relevant tax year in Ontario is defined as "the calendar year prior to the year in which principal photography begins".</i></p> |

**IF NONE OF THE FOREGOING DOCUMENTS ARE AVAILABLE, COPIES OF ANY THREE (3) OF THE FOLLOWING DOCUMENTS ARE SUFFICIENT TO ESTABLISH RESIDENCY STATUS:**

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| <input type="checkbox"/> | <p><b>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 he/she is no longer a resident.</b></p>   |
| <input type="checkbox"/> | <p><b>A short-term (less than one year) lease agreement or a letter from a landlord supporting a rental agreement.</b></p>  |
| <input type="checkbox"/> | <p><b>A provincial health card and/or services card for the individual, the individual's spouse and/or dependent.</b><br/> <i>Providing health cards is <u>strictly voluntary</u>. The health card number should be blacked out in the copy provided.</i></p>   |
| <input type="checkbox"/> | <p><b>A driver's license, photo ID card or vehicle registration from the relevant province.</b></p>   |
| <input type="checkbox"/> | <p><b>A document verifying professional association and/or union membership in Canada.</b></p>  |
| <input type="checkbox"/> | <p><b>Statements of account (e.g., bank accounts, retirement savings plans, credit cards, securities accounts) from a Canadian branch of a financial institution.</b><br/><br/> <i>In order for your employer to accept a statement of account as proof of residency, the account must show that it is covering the date of <u>Dec. 31 of the relevant tax year</u>. The relevant tax year in Ontario is defined as "the calendar year prior to the year in which principal photography begins". For example:</i></p> <p><i>(a) if a production started principal photography in 2019, you will have to provide a statement of account that covers the period of Dec. 31, 2018.</i></p> <p><i>(b) If a production started principal photography at the end of 2019 and continued shooting into 2020 and you fill out a deal memo in 2020, you will have to provide a statement of account that covers the period of Dec. 31, 2018.</i></p> <p><i>(c) if a production starts principal photography in 2020, you will have to provide a statement of account that covers the period of Dec. 31, 2019.</i></p> |

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| <input type="checkbox"/> | <p><b>PROOF OF COMPLETION OF YOUR HEALTH AND SAFETY AWARENESS TRAINING MUST ALSO ACCOMPANY THESE DOCUMENTS</b></p> |
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