

Non-Resident Payments: Mandatory Supplemental Information

This form must be completed prior to the first payment in a given tax year to a non-resident. For Canada Revenue Agency's guidelines on residency, see

<https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/non-residents-canada.html#rsdncstts>

If the payment is to an Independent Contractor, complete and submit the Independent Contractor Questionnaire and Indemnification Form in addition to the Non-Resident Payment form

The form should be completed by:

- The payee if the work will be performed in Canada.
- The payee if the payment is an honorarium.
- The hiring manager if the work will be performed outside of Canada.

Step 1	This information is being collected for which tax year?
Step 2	Will this work/ honorarium be performed in Canada?
<input type="checkbox"/> Yes – proceed to Step 3 <input type="checkbox"/> No – proceed to Step 8	
Step 3	Answer the following questions:
Anticipated number of days the payee will be working on this project/ activity in Canada <input type="text"/>	
Total number of days the payee expects to be working in Canada this tax year (all employment) <input type="text"/>	
Step 4	Complete the following:
Full Legal Name <input type="text"/>	
Foreign Residential Address <input type="text"/>	
Unit/ House # <input type="text"/>	
Street Address <input type="text"/>	
City <input type="text"/>	
State, Province, Region <input type="text"/>	
Country <input type="text"/>	
Phone Number <input type="text"/>	
HST Registration Number (if applicable) <input type="text"/>	
SIN and/ or Foreign Tax ID	Call Accounts Payable directly at 613-520-3627 or your hiring contact.

COMPLETE THE REVERSE SIDE OF THIS PAGE

Step 5	<p>Does the payee have an approved 105 waiver from Canada Revenue Agency to exempt Carleton's requirement to withhold tax on their payment?</p> <p>More information regarding 105 Waiver applications may be found at https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/r105.html</p>
	<p><input type="checkbox"/> Yes – mail or email any waivers to Accounts Payable and proceed to Step 7</p> <p>Accounts Payable 301 Robertson Hall 1125 Colonel By Drive Ottawa, Ontario, Canada, K1S 5B6 accounts.payable@carleton.ca</p> <p><input type="checkbox"/> No - proceed to Step 6</p>
Step 6	<p>The payee must <u>initial</u> the boxes below as appropriate to confirm their understanding of, and agreement with, the following statements:</p>
	<p><input type="checkbox"/> I confirm that I am not currently a resident of Canada and was not a resident of Canada at any time in which the remuneration relates.</p> <p><input type="checkbox"/> I understand that the payment I receive from Carleton University will be subject to withholding tax as per Canadian Tax Legislation.</p>
Step 7	<p>The payee must sign and date this form to acknowledge the information is correct.</p>
	<div style="display: flex; justify-content: space-between; margin-bottom: 10px;"> <div style="width: 45%; border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="width: 45%; border-bottom: 1px solid black; margin-bottom: 5px;"></div> </div> <div style="display: flex; justify-content: space-between;"> <div>Signature (of payee)</div> <div>Date</div> </div> <p>Forward this form to your contact at Carleton University or directly to Accounts Payable at the above address.</p>
Step 8	<p>The hiring manager must sign and date this form to acknowledge that this work was performed <u>outside</u> of Canada.</p>
	<div style="display: flex; justify-content: space-between; margin-bottom: 10px;"> <div style="width: 45%; border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="width: 45%; border-bottom: 1px solid black; margin-bottom: 5px;"></div> </div> <div style="display: flex; justify-content: space-between;"> <div>Signature (of hiring manager)</div> <div>Date</div> </div>
Step 9	<p>Attach this completed and signed form to each request for payment in eShop.</p>
<p>Personal information collected through this form will be used and disclosed by Carleton University under the authority of the Carleton University Act, 1952, and in accordance with sections 39, 41 and 42 of Ontario's Freedom of Information and Protection of Privacy Act. The purpose of this processing is to support Canada Revenue Agency documentation requirements to support application of tax. If you have any questions about the processing of personal information by Carleton University, please contact the Manager, Privacy & Access to Information, by phone at 613-520-2600 ext. 2047 or by e-mail via University_Privacy_Office@carleton.ca."</p>	