



## Bulletin Regarding Residency Documentation Required from Performers

Producers regularly apply for film and media production tax credits that may be available to them under provincial and federal law. To obtain such tax credits, Producers are required to submit documents to the Canada Revenue Agency (“CRA”) establishing the residency status of individuals who work on their productions, including Performers. A Producer’s ability to obtain tax credits is a key factor in the determination to produce in British Columbia and engage Performers under the UBCP BC Master Production Agreement (BCMPA). For that reason, the parties to the 2021-2024 BCMPA agreed that a Producer has a right to require a Performer to supply reasonable documentation in support of the Producer’s federal and/or provincial tax credit claims that will establish the Performer’s residency status as per the CRA’s residency guidelines for film and tax credits (described further below). A Producer may request the documentation at the time of Booking, and Performers shall have no less than two (2) business days to provide the required documentation to the Producer.

Individuals are responsible for determining their residency status, and companies claiming a tax credit are responsible for keeping residency documentation on file. Such residency documentation must be kept confidential and held in compliance with all applicable privacy legislation except to the extent necessary to obtain the production tax credits.

To establish residency status, the CRA requires **any one** of the following documents:

- a notice of assessment (T1) showing that the individual is a resident of Canada/the relevant province for the relevant tax year.
- a letter from the CRA giving an opinion of the individual's residency status in Canada for the relevant year(s) after submitting Form NR74, Determination of Residency Status (entering Canada), or Form NR73, Determination of Residency Status (leaving Canada).
- a copy of a long-term lease agreement (one year or more) or purchase of a Canadian dwelling, with utility and/or cell phone bills showing the individual is living at that Canadian address.

If none of the above documents is available, **any three** of the following documents are considered by the CRA to be sufficient to establish residency status:

- a copy of the last income 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.
- a copy of a short-term lease agreement (less than a year) or a letter from a landlord supporting a rental agreement.
- a copy of a provincial/territorial health card or services card for the individual, their spouse and/or their dependent.
- a copy of a driver's licence or vehicle registration from the relevant province/territory (a provincial or territorial services card that includes health care and a driver's licence will count as two documents).
- a copy of a document verifying professional association and/or union membership in Canada.
- a copy of statements of accounts (for example, bank accounts, retirement savings plan, credit cards, securities accounts) from a Canadian branch of a financial institution.

If a Performer is employed through a loan-out corporation, they may be asked to provide the Producer 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, the corporation may be asked to provide a Shareholder Register.

For additional information you may wish to consult the CRA's published [residency status determination guidelines](#) and the CRA's [downloadable bulletin](#).