



University of Toronto
Honorarium Payment form for Non-Residents
 Please return to:
 Kristin Parsonson, Dept. of Surgery, 149 College St., Room 503,
 Toronto, ON M5T 1P5 CANADA

In accordance with Canada Revenue Agency regulations, all individuals who are paid an honorarium MUST provide the information requested below.

IMPORTANT NOTE: For work performed in Canada by non-residents, 15% withholding tax will be automatically deducted from the honorarium payment unless you apply and are approved for a tax waiver – refer to links below. Completed form for CRA must be sent directly to Canada Revenue Agency for review and approval.

Individual Tax Number (ITN) for non-Residents (for 1st application only)
<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1261.html>

Regulation 105 Tax Waiver Application
<http://www.cra-arc.gc.ca/E/pbg/tf/r105/README.html>

Name: _____ Gender: Male Female

Address _____

Email: _____ Phone _____

Date of Birth (dd/mm/yyyy) _____ Social Security # _____

Have you applied for tax waiver?
 YES Date of Application _____

NO 15% Tax will be deducted from all T4 payments.

Signature of Recipient _____ Date _____

For Internal Use:

Event Name and Date _____

Amount _____ Currency _____ Division _____

Account to be charged to _____ CC _____ CFC _____ FUND _____

Authorized By _____ Date _____