

May 19, 2010

Attention: All non-residents speakers

**Subject: Canada Customs and Revenue Agency (CRA) tax waiver form**

As of June 30, 2001, the Calgary Regional Consortium (CRC) is required by law to send non-resident speakers a tax waiver form (Regulation 105 Waiver) for an exemption of the withholding tax. This waiver must be sent directly to Canada Customs and Revenue Agency (CRA) *prior* to your work with the Consortium.

<p>If speaking in Southern Alberta (Calgary) first send form to:</p> <p>Non-Resident Tax 220-4 Ave. SW, Room 750 Calgary, AB, Canada T2G 0L1</p> <p>Questions, please contact: Raymonde Fenton: (tel) (403) 691-8634 (fax) (403) 231-4017</p>	<p>If speaking in Northern Alberta (Edmonton) first send form to:</p> <p>Non-Resident Tax 9700 Jasper Avenue NW Edmonton, AB, Canada T5J 4C8</p> <p>Questions, please contact: Gisele Dion: (tel) (780) 495-6575 (fax) (780) 495-6908</p>
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It is important that speakers take the time to complete these forms as CRA will determine if the activities of the speaker qualify for an exemption and will then send written notification to the CRC. Please download, complete and return the Regulation 105 Waiver from ***at least 4 weeks*** prior to the date of your speaking engagement. All questions must be answered for tax waiver consideration. If a section does not apply to you please indicate this with N/A.

If entering as an individual submit the following:

- Regulation 105 Waiver form
- Birth date (for a temporary tax number when working in Canada)

If entering as a company submit the following:

- Regulation 105 Waiver form
- Complete form RC1 (for a business number when working in Canada)
- A copy of your company's article of incorporation
- A copy of a list of shareholder addresses and their voting shares



**Calgary Regional Consortium**  
130-7220 Fisher Street SE  
Calgary, AB  
T2H 2H8

[www.crcpd.ab.ca](http://www.crcpd.ab.ca)  
Tel: 403.291.0967  
Fax: 403.250-3904

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If the CRC does not receive notification from the CRA, we are required to hold 15% of your honorarium. This will be calculated by calculating the Canadian equivalent and forwarding this payment to the Receiver General. We are not allowed to hold these monies while waiting for documentation from CRA.

In addition, speakers must also report to CRA expected expenses in Canadian funds. Expenses are not subject to the 15% withholding tax.

Sincerely,

Dr. Jean Hoeft  
Executive Director  
Calgary Regional Consortium

***Adult learning for student's sake***

A proud member of the Alberta Regional Professional Development Consortium