

**“NOTICE TO
MEMBERS, AND
PERMITTEES
ELIGIBLE FOR
DISPATCH BY,
IATSE LOCAL
411”**



IATSE LOCAL 411

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Dear IATSE 411 Members and Permits,

As you know, your Employers often apply for production tax credits available to them under provincial and federal law. Local 411 has pledged its cooperation with those Employers to ensure that they receive residency information from the Employees who work under the Local 411 Agreement sufficient to meet the requirements for receipt of those tax credits.

To that end, we are writing to advise you of the documents that an Employer may request that you supply. These documents should either be provided to the Employer in advance of the start of your employment or brought with you on the first day of your employment.

If you are employed through a loan-out corporation, you may be asked to provide to the Employer 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 Shareholder Register.

Effective July 1, 2019 the employer has the contractual right to refuse employment to members/permittees who fail to provide the necessary documentation required under Article 7 of the IATSE 411 CSP/HWO collective Agreement, so let's not give them a reason to.

If you have failed to provide the necessary documents to an employer, please address the situation and provide them with the documents as soon as possible and going forward provide Proof of Residency documents along with your Health and Safety Awareness Training Certificate on the first day of employment.

Please see a list of Government Documents on the back of this document.

If you have any questions, please contact the union office.

<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc642/film-media-tax-credits.html>

Government Documents

The CRA requires a copy of **any one of the following documents** to support residency status.

Notice of assessment (T1) showing that the individual is a resident of Canada/province for the relevant tax year.

Letter from the CRA giving an opinion of the individual's residency status in Canada for the relevant year(s) after completing Form NR74, Determination of Residency Status (Entering Canada) or NR73, Determination of residency status (leaving Canada).

Long-term (one year or more) lease 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 are available, the CRA requires **a copy of three of the following documents** to support residency status.

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.

Short-term (less than a year) lease agreement or letter from a landlord supporting a rental agreement.

Provincial/territorial health or services card for the individual, their spouse and/or dependent.

Driver's license or vehicle registration from the relevant province/territory*.

Professional association or union membership in Canada.

Statements of accounts (for example, bank accounts, retirement savings plan, credit cards, securities accounts) from a Canadian branch of a financial institution.

*A provincial or territorial services card that includes health care and a driver's license will count as two documents.