

Non-Resident Registration Form

If your Chapter pays a fee to an individual, partnership, corporation, or company that doesn't have its headquarters in Canada and thus is considered a non-resident, please request a completed and signed W-9 from the contractor and complete the Non-Resident Registration Form.

Canada Revenue Agency requires that taxes be withheld from any payment for services to a non-resident. 15% of the total due for services should be withheld from vendor payments. If you are reimbursing travel expenses, you do not need to withhold 15% tax, but you still need to report the travel reimbursement paid. For example, if the contracted service amount is \$1,000, the payment to the vendor should be \$850 and \$150 should be withheld.

Please maintain records of these payments for 7 years.

On the last business day of each month, you will need to email the Senior Accountant and let him know if you paid any non-residents in the past month. Please email any completed forms to the Senior Accountant and immediately mail a check for the tax amount withheld (\$150 in the above example) to APWA, 1200 Main Street, Suite 1400, Kansas City, MO 64105. You should include the W-9s and the completed Non-Resident Registration forms with the payment. APWA will report and remit payment to Canada Revenue Agency (CRA) by the required filing date.



Non-Resident Registration Form

Chapter Location

- ☐ Manitoba ☐ Newfoundland/Labrador ☐ Ontario
☐ Ontario-Ottawa Valley ☐ Ontario-West Central ☐ Quebec
☐ Saskatchewan
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Personal Information

Name

Tax ID/SSN

Street address

Street address line 2

City

State or Province

Zip code

Contact E-mail

Contact Phone

Business Type

- ☐ Corporation
☐ Individual
☐ Association, trust, estate, or partnership
☐ Government, or international organizations and agencies

Brief description of the type of service provided

Payment Information

Date Paid	Gross income or fee paid	Travel expenses paid	Income taxes deducted