

# Invitation Letter for Guest Speakers visiting from outside of Canada

## Department/Divisional Letterhead

Date

Recipient

Dear Dr. \_\_\_\_\_

I want to thank you for accepting our invitation to visit Toronto for (purpose of visit). Please allow me to provide some more details with regard to the (chosen topic).

*(Here you may provide as much details as you wish, i.e. dates, location, details on the topic and how it serves the University/Hospital/Division etc.)*

In relation to your visit, Department of XXXXX will cover your travel and lodging expenses including **ECONOMY** class airfare, rail, bus or mileage for use of personal vehicle, meals, taxi (to and from the airport) and parking at the airport. Please submit the attached Expense Reimbursement form along with all original receipts after your visit to our office. In addition, you will also receive an honorarium in the amount of **enter amount and indicate currency**).

**IMPORTANT:** In order for the University to provide you a net honorarium of **enter amount and indicate currency**), the Canada Revenue Agency requires all Non-Canadian individuals to obtain an Individual Tax Number (ITN) as well as Tax waiver exemption. Please note the following two options related to honorarium payment process.

**OPTION 1** - If you choose **not** to apply for tax waiver, a 15% withholding tax will be automatically deducted from the honorarium payment. Simply complete the attached Honorarium Payment Form and send it back to our office for payment process. The University of Toronto will issue the T4ANR tax slip for the 15% deductions at the end of the year, which you can recover by filing tax return if you choose to do so.

**OPTION 2** - If you choose to apply for the waiver, it is critical that you complete and submit the two application forms directly to Canada Revenue Office prior to your visit. The University will process payment after an approval letter has been issued by CRA. The turnaround time for processing the applications for tax waiver is approximately 4-6 weeks. The forms to apply for tax waiver can be found online at the links below.

Individual Tax Number (ITN) for non-Residents (for 1<sup>st</sup> application only)

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1261.html>

Regulation 105 Tax Waiver Application

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/r105.html>

Please mail the completed application directly to the address below.

Canada Revenue Agency – International Waivers  
6th floor, 333 Laurier Avenue West  
Ottawa, Ontario  
K1A 0L9 Canada

**Canada Revenue Agency phone numbers.**

Calls from within Canada and the United States 1-800-959-8261 or 1-800-959-5525

Calls from outside Canada and the United States 1-613-940-8495

If you have any questions related to honorarium payment process, please contact Kristin Parsonson, our Financial Administrator via email [kristin.parsonson@utoronto.ca](mailto:kristin.parsonson@utoronto.ca).

Thank you.