



PAYMENTS TO NON-RESIDENTS
(1998 and later taxation years)

Name of corporation	Business Number	Taxation year end		
		Year	Month	Day

- A corporation that makes payments or credits amounts to non-residents under subsections 202(1) and 105(1) of the *Income Tax Regulations* has to file the applicable information
- The corporation has to complete the information below for all amounts paid or credited to non-residents that are listed in Note 1. If the total amount paid or credited is less than \$100, you do not have to complete the information for that payee.

	Name (list each payee separately) 100	Address 200	Payment code (see note 1) 300	Amount \$ 400
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				

Note 1: Enter the applicable payment code in column 300:

1 – Royalties	6 – Interest
2 – Rents	7 – Dividends
3 – Management fees/commissions	8 – Film payments: – a motion picture film, or
4 – Technical assistance fees	– a film or video tape for use in connection with television
5 – Research and development fees	9 – Other services