



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 return.
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.

Table with 4 columns: Name (list each payee separately), Address, Payment code (see note 1), Amount \$. Rows 1-13.

Note 1: Enter the applicable payment code in column 300 : 1 - Royalties, 2 - Rents, 3 - Management fees/commissions, 4 - Technical assistance fees, 5 - Research and development fees, 6 - Interest, 7 - Dividends, 8 - Film payments: - a motion picture film, or - a film or video tape for use in connection with television, 9 - Other services