

Payment of Income Tax by an Insurer on Behalf of an Individual Not Resident in Canada Further to the Disposition of a Life Insurance Policy

This form is to be completed by a life insurer that issued a life insurance policy to a holder (hereinafter referred to as the "seller") if:

- the seller was not resident in Canada at the time of the disposition; and
- the individual whose life was insured was resident in Québec at the time the policy was issued.

If these conditions are met, the life insurer must pay to the Minister, on behalf of the seller, an amount of income tax corresponding to 30% of the amount by which the proceeds of the disposition exceed the adjusted cost base.

You must send a duly completed copy of this form along with payment to the following address within 30 days following the end of the month of disposition:

Certificat – Non-résident
Revenu Québec
3800, rue de Marly, secteur JO
Québec (Québec) G1X 4A5

Please use a separate form for each policy. However, only one form is required if several policies are disposed of at the same time to the same purchaser.

1 Information about the seller

Québec enterprise number (NEQ)	Identification number	File	Social insurance number	Date of birth
<input type="text"/>	<input type="text"/>	IC 0001	<input type="text"/>	<input type="text"/>
				Y Y Y Y M M D D
Name <input style="width: 100%;" type="text"/>				
Address <input style="width: 100%;" type="text"/>				
				Postal code <input style="width: 100%;" type="text"/>

2 Information about the life insurer

Québec enterprise number (NEQ)	Identification number	File		
<input type="text"/>	<input type="text"/>	IC 0001		
Name <input style="width: 100%;" type="text"/>				
Address <input style="width: 100%;" type="text"/>				
				Postal code <input style="width: 100%;" type="text"/>
Contact person	Area code	Telephone	Extension	
<input style="width: 60%;" type="text"/>	<input style="width: 10%;" type="text"/>	<input style="width: 30%;" type="text"/>	<input style="width: 100%;" type="text"/>	



3 Information about the policy and the income tax payable on behalf of the seller

Date of disposition <small>Y Y Y Y M M D D</small>	Policy number	Proceeds of disposition	Adjusted cost base	Amount by which proceeds exceed adjusted cost base
				1
				+ 2
				+ 3
				+ 4
				+ 5
				+ 6
				+ 7
Add lines 1 through 7.				= 8
Multiply line 8 by 30%.				× 9
				30%
				= 10
Payment by cheque or money order payable to the Minister of Revenue of Québec				Amount enclosed
				11

4 Certification

I certify that the information given in this form and in all enclosed documents is accurate and complete.

Name of authorized person (please print)	Title or position			
Address				
Signature of authorized person	Date	Area code	Telephone	Extension



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