



## THIRD-PARTY PAYMENTS FOR SCIENTIFIC RESEARCH AND EXPERIMENTAL DEVELOPMENT (SR&ED)

Complete this form for each third-party payment and attach it to Form T661.

For more information on third-party payments:

- See line 370 of Guide to Form T661, *Scientific Research and Experimental Development (SR&ED) Expenditures Claim*;
- Third-Party Payments Policy;
- Interpretation Bulletin IT-151R5, *Scientific Research and Experimental Development Expenditures*;
- Consult our Web site: [www.cra.gc.ca/sred](http://www.cra.gc.ca/sred).

### Required Information

|            |                                     |                      |             |
|------------|-------------------------------------|----------------------|-------------|
| <b>701</b> | Name of the third party             |                      |             |
| <b>702</b> | Address (Street number and name)    |                      |             |
|            | City                                | Province / Territory | Postal code |
| <b>704</b> | Total amount paid in the year<br>\$ |                      |             |

Provide a list of the research projects which relate to the third-party entity

|            |   |  |
|------------|---|--|
| <b>706</b> | Project title (and identification code if applicable) |  |
| 1.         | _____   |  |
| 2.         | _____   |  |
| 3.         | _____   |  |
| 4.         | _____   |  |
| 5.         | _____   |  |
| 6.         | _____   |  |

Check (✓) the appropriate box to indicate the type of entity:

|            |   |       |                          |
|------------|---|-------|--------------------------|
| <b>711</b> | Approved association . . . . .  | 1 Yes | <input type="checkbox"/> |
| <b>712</b> | Non-profit SR&ED corporation resident in Canada . . . . .                                   | 1 Yes | <input type="checkbox"/> |
| <b>714</b> | An approved university, college, research institute, or other similar institution . . . . . | 1 Yes | <input type="checkbox"/> |
| <b>716</b> | Granting council . . . . .  | 1 Yes | <input type="checkbox"/> |
| <b>718</b> | Other corporation resident in Canada . . . . .  | 1 Yes | <input type="checkbox"/> |
| <b>721</b> | Are you dealing at arm's length with the recipient? . . . . .                               | 1 Yes | <input type="checkbox"/> |
|            |   | 2 No  | <input type="checkbox"/> |

### 2. Nature of payment

Check (✓) the appropriate box to indicate the type of entity:

|                     |   |
|---------------------|---|
| The payment is for: |   |
| <b>731</b>          | Experimental development . . . . . 1 Yes <input type="checkbox"/>         |
| <b>732</b>          | Applied research . . . . . 1 Yes <input type="checkbox"/>                 |
| <b>734</b>          | Basic research . . . . . 1 Yes <input type="checkbox"/>                   |
| <b>736</b>          | Briefly explain what the payment is for:                                  |
|                     |   |
|                     |   |
|                     |   |
| <b>738</b>          | Briefly explain how the SR&ED is related to a business that you carry on: |
|                     |   |
|                     |   |
|                     |   |
| <b>740</b>          | Briefly explain how you are entitled to exploit the results of the SR&ED: |
|                     |   |
|                     |   |
|                     |   |