



Canada Revenue
Agency

Agence du revenu
du Canada

T4A-NR – Payments to Non-Residents for Services Provided in Canada

2015

Available electronically only

Is this guide for you?

Use this guide if you are a payer who makes payments to non-residents for services performed in Canada, other than in employment situations.

Do not use this guide if:

- You paid non-resident employees who are in regular and continuous employment and who provide employment services in Canada on a temporary or permanent basis.

For more information, go to www.cra.gc.ca/payroll or see Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*. To report amounts paid to these employees, use a T4 slip. For more information, go to www.cra.gc.ca/slips or see Guide RC4120, *Employers' Guide – Filing the T4 Slip and Summary*.

- You paid directors' fees to a non-resident director.

Report those amounts on a T4 slip. For more information, go to www.cra.gc.ca/slips or see Guide RC4120, *Employers' Guide – Filing the T4 Slip and Summary*.

- You paid amounts for acting services of a non-resident actor in a film, television, or video production rendered in Canada.

Report those amounts on a NR4 slip. For more information, go to www.cra.gc.ca/filmservices and select "Non-resident actors" or see Guide T4061, *NR4 – Non-Resident Tax Withholding, Remitting, and Reporting*.

Note

Payments for acting services of a stage performer or stage actor, or services for behind-the-scenes personnel are reported on a T4A-NR slip.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to www.cra.gc.ca/alternate. You can also get our publications and your personalized correspondence in these formats by calling 1-800-959-5525. If you are outside Canada and the United States, call us at 613-940-8497. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

What's new?

Online services for businesses

You can now:

- authorize the CRA to withdraw an amount from your bank account on date(s) that you choose; and
- enrol for direct deposit, or update the banking information.

To access our online services, go to:

- www.cra.gc.ca/mybusinessaccount, if you are a business owner; or
- www.cra.gc.ca/representatives, if you are an authorized representative or employee.

Online services for representatives

Representatives can now register for online mail on behalf of their business clients by going to www.cra.gc.ca/representatives.

Limit on paper form orders

Since August 2015, you can order only 50 paper copies of certain types of information returns (slips). Use the CRA's Web Forms service at www.cra.gc.ca/webforms to save, print, and send your T4A-NR slips and summaries electronically.

Customized slips and summary forms

You no longer need to get CRA approval for most customized information slips and summaries. For more information, go to www.cra.gc.ca/customized or see the current version of Information Circular IC97-2R, *Customized Forms*.

Mandatory electronic filing

As of January 1, 2016, if you file more than 50 information returns for a calendar year, you have to file the returns by Internet file transfer or Web Forms, you may have to pay a penalty. For more information, see "Mandatory electronic filing" on page 5.

Replying online to the CRA about forms

Since October 2015, business owners registered in My Business Account and representatives with access to Represent a Client have been able to reply online to the Canada Revenue Agency (CRA) about the following forms:

- Form PD7A, *Statement of Account for Current Source Deductions*
- Form PD1114, *Tax Deduction, Canada Pension Plan and Employment Insurance Information Request*
- Form PD4R, *Tax Deduction, Canada Pension Plan and Employment Insurance Discrepancy Notice*
- Form T216, *Accelerated Remitter Notice*
- Form TX14PD, *Request to File Notice*

In the future, you will receive these forms online instead of paper forms if you have registered for online mail. For more information about this service, see "Receiving your CRA mail online" on page 16.

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Before you start

Penalties and interest

Mandatory electronic filing

Failure to file information returns over the Internet

As of January 1, 2016, if you file more than 50 information returns for a calendar year and you do not file the returns by Internet file transfer or Web Forms, you may have to pay a penalty decided as follows:

Number of information returns (slips) by type	Penalty
51 to 250	\$250
251 to 500	\$500
501 to 2,500	\$1,500
2,501 or more	\$2,500

Each slip is an information return, and the penalty we assess is based on the number of information returns filed in an incorrect way. The penalty is calculated according to the type of information return. For example, if you file 51 NR4 slips and 51 T4A-NR slips on paper, we will assess two penalties of \$250, one for each type of information return.

Failure to deduct

We can assess a penalty of 10% of the required amount of tax you failed to deduct.

When you are assessed this penalty more than once in a calendar year, we **may** apply a 20% penalty to the second or later failures if they were made knowingly or under circumstances of gross negligence.

Failure to remit and late remitting

We can assess a penalty up to 20% of the amount you failed to remit when:

- you deduct the amounts, but do not remit them; or
- we receive the amounts you deducted after the due date.

If the remittance due date is a Saturday, Sunday, or public holiday recognized by the CRA, your remittance is due on the next business day.

The penalty for remitting late is:

- 3% if the amount is one to three days late;
- 5% if it is four or five days late;
- 7% if it is six or seven days late; and
- 10% if it is more than seven days late or if no amount is remitted.

If you are assessed this penalty more than once in a calendar year, we **may** assess a 20% penalty to the second or later failures if they were made knowingly or under circumstances of gross negligence.

If you send a payment to cover the balance due and it is received after your final December remittance due date, it

will be considered late. Any balance owing may be assessed penalties and interest at the prescribed rate.

We will charge you a fee for any payment that your financial institution refuses to process. If your payment is late, we can also charge penalties and interest on any amount you owe.

Whether you file electronically or file a paper return, you can make your payment in several different ways. For more information, go to www.cra.gc.ca/payments or see Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.

Late filing and failing to file the T4A-NR information return

You have to give the recipient his or her T4A-NR slip and file your T4A-NR information return with the Canada Revenue Agency on or before the **last day of February after the calendar year the information return applies to**. If the last day of February falls on a Saturday or a Sunday, your information return is due the next business day.

We consider your return to be filed on time if we receive it or it is postmarked on or before the due date.

We may assess a penalty if you file your information return late. Each slip is an information return, and the penalty we assess is based on the number of information returns you filed late. The penalty is \$100 or the amount calculated according to the chart below, whichever is more:

Number of information returns (slips) filed late	Penalty per day (up to 100 days)	Maximum penalty
1 to 50	\$10	\$1,000
51 to 500	\$15	\$1,500
501 to 2,500	\$25	\$2,500
2,501 to 10,000	\$50	\$5,000
10,001 or more	\$75	\$7,500

Interest

If you fail to pay an amount, we may apply interest from the day your payment was due. The interest rate we use is determined every three months, based on prescribed interest rates. Interest is compounded daily. We also apply interest to unpaid penalties.

Cancel or waive penalties or interest

The CRA administers legislation, commonly called the taxpayer relief provisions, that gives the CRA discretion to cancel or waive penalties or interest when taxpayers are unable to meet their tax obligations due to circumstances beyond their control.

The CRA's discretion to grant relief is limited to any period that ended within 10 years before the calendar year in which a request is submitted or an income tax return is filed.

For penalties, the CRA will consider your request only if it relates to a tax year or fiscal period ending in any of the 10 calendar years before the year in which you make the request. For example, your request made in 2016 must relate to a penalty for a tax year or fiscal period ending in 2006 or later.

For interest on a balance owing for any tax year, the CRA will consider only the amounts that accrued during the 10 calendar years before the year in which you make your request. For example, your request made in 2016 must relate to interest that accrued in 2006 or later.

For more information about the circumstances that may warrant relief from penalties or interest, go to www.cra.gc.ca/taxpayerrelief. To submit your request for relief, we recommend you use Form RC4288, *Request for Taxpayer Relief – Cancel or Waive Penalties or Interest*.

Deducting income tax

As a payer, you have to withhold 15% from fees, commissions, or other amounts that you pay to non-resident individuals, partnerships, or corporations for services provided in Canada. Use a T4A-NR slip to report these payments.

For more information about your Canadian withholding obligations, see the current version of Information Circular IC75-6, *Required Withholding from Amounts Paid to Non-Residents Providing Services in Canada*.

Applying for a waiver or a reduction of withholding

The 15% withholding is not the final tax of the non-resident. We consider the withholding to be a payment on account of the non-resident's potential tax liability in Canada. Generally, non-residents have to file a Canadian income tax return to calculate their tax liability or to get a refund of any excess withholding amounts.

If a non-resident can show that the withholding is more than their potential tax liability in Canada, either due to treaty protection or income and expenses, we may waive or reduce the withholding.

Non-residents who want to ask for a waiver or reduction of the withholding have to send a waiver application to a tax services office. They can find information on which tax services office to send their application to by going to www.cra.gc.ca/tx/nnrstdnts/cmmn/rndr/menu-eng.html, and choosing "Where to send waiver application."

Non-residents working in the film industry should send their waiver application to one of the three tax services offices that provide specialized service to non-residents in that industry. To find out which tax services office to send their application to, they can go to www.cra.gc.ca/filmservices, and choose "Behind-the-Scenes Personnel" and then "Tax services offices – Film industry."

Non-residents have to send their waiver application no later than **30 days** before they begin the period of service, or

30 days before they receive the first payment for the related services.

The non-resident has to give you a letter from us authorizing a waiver or reduction of the withholding amount. If you do not receive such a letter, you have to withhold the usual 15%.

For more information about the waiver or reduction of withholding tax, see the following publications:

- the current version of the Information circular, IC75-6, *Required Withholding from Amounts Paid to Non-Residents Providing Services in Canada*;
- Form R105, *Regulation 105 Waiver Application*; and
- Form R107, *Regulation 105 Waiver Application – Film Industry*.

Recipients' filing requirements

Non-residents who have carried on business in Canada or who have been employed in Canada usually have to pay Canadian tax on the income from such activities. These non-residents have to file a Canadian income tax return to calculate their tax liability or to get a refund of any excess amounts that were withheld.

- (a) Individuals must file a *T1 General – Income Tax and Benefit Return* for the province or territory where they earned the income by April 30 of the following year, or by June 15 of the following year if the individual carried on business in Canada. In either case, if the individual has a balance owing for the year, he or she must pay it on or before April 30 of the following year.
- (b) Corporations must file a *T2 Corporation Income Tax Return* within six months after the end of each tax year. The tax year of a corporation is its fiscal period.
- (c) For partnerships, each member of the partnership must file the appropriate income tax return (either T1 or T2) within the required time.

Send the returns to the following address:

International and Ottawa Tax Services Office
Post Office Box 9769, Station T
Ottawa ON K1G 3Y4

Remitting deductions

When to remit

You have to remit your tax deductions so that we receive them on or before the 15th day of the month **following** the month the amount was paid or credited to the non-resident. We consider the payment to be received on the date the payment is received at your Canadian financial institution or at the Canada Revenue Agency.

Note

If the due date is a Saturday, a Sunday, or a public holiday recognized by the CRA, your remittance is due on the next business day. For a list of public holidays, see www.cra.gc.ca/duedates.

If your business or activity ends during the year, you have to remit your tax deductions so that we receive them no later than seven days after the day your business or activity ends.

How to make a remittance

For more information, go to www.canada.ca/payments.

Online payment methods

Online or telephone banking

Most financial institutions let you set up payments to be sent to the Canada Revenue Agency (CRA) on a pre-set date or dates. Businesses have to make their remittances using a business bank account. If you are remitting, your options will display according to the business number provided. For example, corporation tax, GST/HST, payroll deductions, non-residents.

Make sure you correctly enter your payroll program account number, and the period the remittance covers. For help remitting your source deductions through online banking, contact your financial institution.

My Payment

My Payment is an electronic payment service offered by the CRA that uses *Interac* Online to allow businesses to make payments directly to the CRA from their online banking account. Your transaction total cannot be more than the daily withdraw limit fixed by your financial institution.

Use this service to make payments to one or more CRA accounts, from your personal or business account, in one simple transaction. For more information, go to www.cra.gc.ca/mypayment.

Pre-authorized debit

Pre-authorized debit is an online, self-service payment option. Use it to authorize the CRA to withdraw a pre-set payment from your bank account to remit tax on one or more dates. You can set up a pre-authorized debit agreement using the CRA's secure My Account at www.cra.gc.ca/myaccount or My Business Account at www.cra.gc.ca/mybusinessaccount. For more information, go to www.cra.gc.ca/prthrzddbdt-eng.html.

Third-party service provider

You may be able to make your payments through a third-party service provider. The third-party provider, will send your business payments and remittance details to the CRA electronically.

Note

You are responsible for making sure the CRA receives your payment by the payment due date. If you are using a third-party service provider, you must clearly understand the terms and conditions of the services you are using. The CRA does not endorse these products, services or publications.

Other payment methods

Wire transfers

Non-residents who do not have a Canadian bank account can pay using wire transfers. For more information, go to www.cra.gc.ca/tx/pymnts/wrtrnsfr-eng.html.

Pay at your Canadian financial institution

You can make your payment at your financial institution in Canada. To do so, you need a personalized remittance voucher.

By mail

If you want to mail your payment to the CRA, make it payable to the **Receiver General** and send it along with your remittance voucher to:

Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1B1

If you don't have a remittance voucher, you can attach a note to your payment giving your payroll program account number, the period the remittance covers, your business' name, address and telephone number.

Notes

Do not mail us cash or send it with your return.

If you make a payment that your financial institution does not honour (including a payment on which you put a "stop payment"), we will charge you a fee.

Are you a new remitter?

You must have a payroll program account in order to remit the income tax deducted from payments made to non-residents for services rendered in Canada.

If you already have a 9-digit CRA business number (BN), but have never remitted income tax deductions before, you only need to add a payroll program account to your existing BN. However, if you **do not** have a BN, you have to apply for one and register for a payroll program account.

There are various methods available to register for a BN and a payroll program account. For more information on the BN and CRA business accounts, go to www.cra.gc.ca/bn or see Booklet RC2, *The Business Number and Your Canada Revenue Agency Program Accounts*.

Once you are registered, we will send you a letter confirming your business number, as well as a summary of the information you have provided.

When you make your first payment, send it to any tax centre. The addresses are listed at the end of this guide. Make it payable to the Receiver General, and print your payroll program account number on it. Include a letter stating:

- you are a new remitter;
- the period the remittance covers;
- your business name, address, and telephone number; and
- your payroll program account number.

After you make your first remittance, we will send you a remittance voucher for your next payment.

If you need help in calculating or remitting your deductions, call 1-800-959-5525.

Missing or lost remittance voucher

If you do not receive a remittance voucher in time for your next payment, send in the payment as described above. In your letter, indicate that you did not receive your remittance voucher.

Note

Even if you do not have a remittance voucher, you still have to send us your payment on time.

T4A-NR slips

Use the T4A-NR slip to report all amounts you paid to non-resident individuals, partnerships, and corporations for services they performed in Canada that they did not perform in the ordinary course of an office or employment.

Customized T4A-NR slips

For those who fill out a large number of slips, we accept certain slips other than our own. For help on how to fill out the slips accurately, consult the guidelines for the production of customized forms at www.cra.gc.ca/customized or see the current version of Information Circular IC97-2, *Customized Forms*.

Filling out T4A-NR slips

When filling out T4A-NR slips, follow these instructions:

- Clearly fill out the slips.
- Report, in dollars and cents, all amounts you paid during the year.
- Report all amounts in Canadian dollars, even if they were paid in another currency.
- Do not enter hyphens or dashes between numbers.
- Do not enter the dollar sign (\$).
- Do not show negative dollar amounts on slips; to make changes to previous years, send us amended slips for the years in question. For more information, see page 12.
- If you do not have to enter an amount in a box, do not enter “nil”—leave the box blank.
- Do not change the headings of any of the boxes.

Filling out the boxes

Year

Enter the four digits of the calendar year in which you made the payment to the recipient.

Box 11 – Recipient code

Enter the appropriate code from the following list:

Recipient codes and related types of recipient

Recipient code	Type of recipient
1	individual
3	corporation
4	other (for example, association, trust, including fiduciary-trustee, nominee, estate, or partnership)
5	government, government enterprise, or international organizations and agencies

Box 12 – Social insurance number (SIN) or individual tax number (ITN)

Enter the Canadian social insurance number (SIN) assigned to the non-resident individual. If a SIN has not been assigned, ask the non-resident if they have been assigned an individual tax number (ITN) or a temporary tax number (TTN) by us and enter it here. An ITN is normally assigned to a non-resident individual if they have applied for a waiver or a reduction of withholding or if they have previously filed a Canadian tax return. If a SIN, ITN, or TTN has not been assigned to the non-resident, leave the box blank.

Box 13 – Account number

If the recipient of the reported amount is a business (sole proprietor, partnership, or corporation), enter the recipient's 15-character account number.

Box 14 – Foreign tax identification number

Enter the tax identification number (such as the social security number or other number) assigned to the non-resident for tax purposes by their country of residence.

Box 16 – Professional name (if applicable)

If the professional or operating name is different from the real or legal name of the non-resident, enter the professional name in this box.

Box 18 – Gross income

Enter the gross amount of fees, commissions, or other amounts you paid to the non-resident for services rendered in Canada. Do not include travel expenses that you included in box 20.

Box 20 – Travel expenses

Enter all travel expenses you paid directly to third parties for the benefit of the non-resident, and travel expenses you reimbursed to the non-resident. Travel expenses are restricted to reasonable expenses incurred for transportation, accommodation, and meals. Keep vouchers to support these travel expenses if the invoice from the non-resident does not give enough details of the expenses or if the amount does not seem reasonable. Do not include these expenses in box 18, “Gross income.”

Box 22 – Income tax deducted

Enter the amount of income tax you deducted from the recipient during the year. Leave this box blank if you did not deduct income tax.

Box 23 – Reduction authorized

Enter a "1" if you have received written authorization from us to reduce or waive the required withholding on the gross payment to the non-resident. Enter a "2" if you have not received this authorization.

Box 24 – City and province or territory where services rendered

Enter the name of the city and the appropriate province or territory code from the following list to indicate where the non-resident performed the services:

List of provinces and territories and their corresponding codes

Province or territory	Code
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

Box 26 – Number of days recipient was present in Canada

Enter the total number of days the non-resident was in Canada (continuous or not) during the calendar year while under contract with you. Include weekends and holidays.

Box 27 – Country code of residence

From the list in Appendix A on page 13, enter the **three-letter code** for the country in which the recipient is a resident for tax purposes. **Only use the codes listed in Appendix A.** Generally, the recipient's country for tax and mailing purposes will be the same. However, if they are different, you must always enter the country of residency for tax purposes.

Box 28 – Non-resident's industry type code

Enter one of the following classification system codes that best describes the non-resident's industry:

Code and type of industry for the non-resident

Code	Type of industry
21	Mining, oil, or gas extraction
23	Construction
48	Transportation
49	Warehousing
50	Film industry
51	Information and cultural industries
54	Professional, technical and scientific services
61	Educational services
62	Health care and social assistance
71	Arts, entertainment, and recreation
81	Other personal services (except public administration)
91	Public administration

Code 50 is for non-residents working in the film or television industry, including commercials, but does not include film actors.

For non-residents involved in live performances or sporting events, including stage actors, use code 71 "Arts, entertainment, and recreation."

Non-resident recipient's name and address

If you are preparing the T4A-NR slip for an individual, enter their last name, followed by the first name and initial. Otherwise, enter the name of the corporation, organization, association, trust, or institution.

Note

Do not enter the name of the secretary-treasurer or any other individual who has signing authority.

Enter the recipient's full mailing address as follows:

Lines 1 and 2: Enter the street address (civic number, street name, and post office box number or rural route number).

Line 3:

- For Canadian addresses, enter the city, two-letter provincial or territorial code (see the chart on this page), and the postal code.
- For U.S. addresses, enter the city, two-letter state, territory or possession code (as found in Appendix B), and the zip code.
- For addresses **outside Canada and the United States**, enter the postal code and then the city name.

Line 4: Enter the full country name (if Canada, leave blank but enter CAN in the country code box).

Country code – Enter the three-letter country code from Appendix A that corresponds to the country you entered on line 4. The country code is for mailing purposes only.

Payer's name

Enter your operating or trade name in the space provided.

Payer's account number

Enter the 15-character payroll program account number you use to send us your recipients' deductions. This number appears in the top left corner of the statement of account that we send you each month. It consists of three parts—the nine-digit business number (BN), a two-letter program identifier, and a four-digit reference number.

Your payroll program account number should not appear on the two copies of the T4A-NR slip that you give to the recipients.

Distributing the T4A-NR slips

You must give recipients two copies of their T4A-NR slips on or before **the last day of February following the calendar year to which the slips apply**. If you do not, you may be assessed a penalty. The penalty for failing to distribute T4A-NR slips to recipients is \$25 per day with a minimum penalty of \$100 and a maximum of \$2,500.

Give each of your recipients their T4A-NR slips in one of the following ways:

- one copy sent electronically (for example, by email or secure portal), if you have the recipient's written consent on paper or in electronic format to send T4A-NR slips electronically;
- two copies, sent by mail to the recipient's last known address; or

Notes

If T4A-NR slips copies are returned as not deliverable, you may want to keep the copies with the recipient's file.

If you know that the address you have on file for a recipient is not correct, do not send the recipient's T4A-NR slip copies to that address. Document why the copies were not sent and your efforts to get the correct address. Keep this information with the T4A-NR copies in the recipient's file. You still have to include that T4A-NR slip information in your T4A-NR information return when you file it.

- two copies, delivered in person.

Print the two T4A-NR slips that you have to give to each recipient on one sheet. For security purposes, **do not** print your payroll program account number on these copies.

Keep a copy of the T4A-NR slips for your records.

T4A-NR Summary

Use the T4A-NR Summary to report the totals of all the amounts you reported on the T4A-NR slips.

When filling out the summary:

- Report all amounts in Canadian dollars even if they were paid in another currency.

- The totals you report on the summary must agree with the amounts you report on your slips.
- If you have not reported any amounts on the T4A-NR slip or summary, there is no need to send us a form.
- A change of address cannot be done using the summary, please contact your tax centre. You can find the address at the end of this guide.

Detailed instructions

Year

Enter the last two digits of the calendar year for which you are filing the return.

Payer's account number

Enter your 15-character payroll program account number.

Name and address of payer

Enter your operating or trading name, and address.

Line 88 – Total number of T4A-NR slips filed

Enter the total number of slips that you are including with the summary.

Line 18 – Gross income

Enter the total of box 18 from all T4A-NR slips.

Line 20 – Travel expenses

Enter the total of box 20 from all T4A-NR slips.

Line 22 – Total tax deductions reported on T4A-NR slips

Enter the total of box 22 from all T4A-NR slips.

Line 82 – Minus: remittances

Enter the amount you remitted for the year under your payroll program account.

Difference

Subtract line 82 from line 22. Enter the difference in the space given. If there is no difference between the total deductions you reported and the amount you remitted for the year, leave lines 84 and 86 blank. Generally, we do not refund or charge a difference of \$2 or less.

Line 84 – Overpayment

If the amount on line 82 is more than the amount on line 22 (and you do not have to file another type of return for this payroll program account), enter the difference on line 84. Attach or send us a note giving the reason for the overpayment and whether you want us to transfer this amount to another account or refund the overpayment to you.

Line 86 – Balance due

If the amount on line 22 is more than the amount on line 82, enter the difference on line 86.

Lines 74 and 75 – Canadian-controlled private corporations or unincorporated payers

Enter the social insurance numbers of any proprietors or principal owners.

Lines 76 and 78 – Person to contact about this return

Enter the name and telephone number of a person that we can contact for more information about this return.

Certification

A current officer of the business has to sign the T4A-NR Summary to confirm that the information is correct and complete.

T4A-NR information return

The T4A-NR information return is due on or before the **last day of February following the calendar year in which you paid the amounts**. If the due date falls on a Saturday or a Sunday, it is due on the **next business day**.

We consider your return to be filed on time if we receive it or if it is postmarked on or before the due date. If you fail to file it on time, we may assess a penalty. See “Penalties and interest” on page 5.

Electronic filing methods

Internet filing will be available starting January 11, 2016.

You **must** file information returns by Internet **if you file more than 50 information returns (slips)** for a calendar year.

Filing by Web Forms

Our Web Forms application is free and secure. To use it, all you need is access to the Internet. With Web Forms you can fill out an information return easily, following the step-by-step instructions.

Web Forms lets you:

- file **up to 100 slips** (original, additional, amended, or cancelled) from our website;
- calculate all of the totals for the summary;
- create an electronic information return containing slips and a summary, which you can save and import at a later date;
- print all your slips and your summary; and
- validate data in real time.

After you submit your information return, you will receive a confirmation number that will be your proof that we received it.

To use the Web Forms application, you must have a web access code. If you do not have a web access code, you can easily get one online or by calling us. For more information, see “Web access code” on this page.

To start using this application or to get more information about Web Forms, go to www.cra.gc.ca/webforms.

Filing by Internet file transfer (XML)

Internet file transfer allows you to transmit an original or amended return with a maximum file size of **150 MB**. All you need is a web browser to connect to the Internet, and your software will create, print, and save your electronic information return in XML format.

If you use commercial or in house-developed payroll software to manage your business, you can file up to 150 MB, by Internet file transfer. For example, a service bureau can file multiple returns in one submission, as long as the total submission does not exceed the 150 MB restriction.

Note

If your return is more than 150 MB, you can either compress your return or you can divide it so that each submission is no more than 150 MB.

For more information, go to www.cra.gc.ca/iref.

Web access code

To file your return over the Internet using either the Internet file transfer or Web Forms services, you will need a web access code (WAC), unless you are filing through My Business Account or Represent a Client. For information about My Business Account or Represent a Client, see “Filing without a web access code” on this page. The Canada Revenue Agency is no longer giving web access code letters; as a result, you can use the WAC that was issued for the 2012 tax year to file future information return. If you have misplaced or do not have a WAC, you can obtain one at www.cra.gc.ca/iref by selecting “Need a Web access code?”. If you cannot obtain your WAC online or would like to change it, you may call the e-Service Helpdesk at 1-877-322-7849.

Filing without a web access code

You can also file your T4A-NR information return **without a web access code** using Internet file transfer (up to 150 MB) or Web Forms (up to 100 slips).

Select the “File a return” service at:

- www.cra.gc.ca/mybusinessaccount, if you are the business owner; or
- www.cra.gc.ca/representatives, if you are an authorized representative or employee.

Log in to My Business Account using either your Canada Revenue Agency (CRA) user ID and password or the same sign-in information you use for other online services (for example, online banking). To register, go to www.cra.gc.ca/mybusinessaccount. You will need to enter information from either your current or your previous year’s personal income tax and benefit return. You should receive your CRA security code within 5 to 10 days. We will mail it to the address we have on file for you. We will mail you your security code separately to the address we have on file for you, as a measure to protect you from identity theft and make your personal information secure. Be sure to have your business number on hand when registering.

Filing on paper

If you file 1 to 50 slips, we strongly encourage you to file over the Internet using Internet file transfer or Web Forms. We explain these options on this page under “Electronic filing methods.” However, you can still file up to 50 slips on paper.

Whether you print, type, or fill out your slips and summaries by hand, you can order **up to 50** at www.cra.gc.ca/forms.

If you choose to file your return on paper, mail it to the Ottawa Technology Centre. You can find the address at the back of this guide.

Fill out **one copy** of the T4A-NR slip for each recipient and send them with your T4A-NR Summary. Enter the information for two different recipients on one sheet. You must keep a copy of the T4A-NR slips and the T4A-NR Summary for your files.

After you file

When we receive your information return, we check it to see if you have prepared it correctly. After an initial review, we enter your return into our processing system, which captures the information and performs various validity and balancing checks. If there are any problems, we may contact you.

After filing your information return, you may notice that you made an error on a T4A-NR slip. If so, you will have to prepare an amended slip to correct the information.

Amending or cancelling slips over the Internet

To amend a slip over the Internet, change only the information that is incorrect and retain all of the remaining information that was originally submitted. Use summary report type code “A” and slip report type code “A.”

To cancel a slip, do not change any information that was contained on the original slip. Use summary report type code “A” and slip report type code “C.”

For more information on how to amend or cancel information returns using the Internet, go to www.cra.gc.ca/iref.

If you amend or cancel slips using the Internet, we may contact you to find out why.

Amending or cancelling slips on paper

If you choose to file your amended return on paper, clearly identify the slips as amended or cancelled slips by writing “AMENDED” or “CANCELLED” at the top of each slip. Make sure you fill in all the necessary boxes, including the information that was correct on the original slip. Send two copies of the amended slips to the non-resident. Send one copy of the amended slips to any tax centre with a letter explaining the reason for the amendment. The addresses of our tax centres are listed at the end of this guide.

Do not file an amended T4A-NR Summary.

Adding slips

After you file your information return, you may discover that you need to send us additional slips. If you have original slips that were not filed with your return, file them separately either electronically or on paper.

To file additional slips electronically, see “Electronic filing methods” on page 11.

When submitting additional slips on paper, clearly identify the new slips by writing “ADDITIONAL” at the top of each slip. Send one copy of the additional slips to any tax centre with a letter explaining the reason for the addition. The addresses of your tax centres are listed at the end of this guide. **Do not** file an additional T4A-NR Summary.

Note

Any additional T4A-NR slips which are filed after the due date may result in a penalty. For the penalty structure, see “Late filing and failing to file the T4A-NR information return” on page 5.

Replacing slips

If you issue T4A-NR slips to replace copies that are lost or destroyed, do not send us a copy. Clearly identify them as “DUPLICATE” copies, and keep them with your records.

Appendix A – Country codes

Enter the appropriate three-letter code in box 27 of the T4A-NR slip. Please note that these codes should also be used in the address portion of the T4A-NR slip.

AFG	Afghanistan	COM	Comoros (the)	HKG	Hong Kong
ALA	Åland Islands	COG	Congo (the)	HUN	Hungary
ALB	Albania	COD	Congo (the Democratic Republic of the) (formerly Zaire)	ISL	Iceland
DZA	Algeria	COK	Cook Islands (the)	IND	India
ASM	American Samoa	CRI	Costa Rica	IDN	Indonesia
AND	Andorra	CIV	Côte d'Ivoire (Ivory Coast)	IRN	Iran (Islamic Republic of)
AGO	Angola	HRV	Croatia	IRQ	Iraq
AIA	Anguilla	CUB	Cuba	IRL	Ireland
ATA	Antarctica	CUW	Curaçao	IMN	Isle of Man
ATG	Antigua and Barbuda	CYP	Cyprus	ISR	Israel
ARG	Argentina	CZE	Czech Republic (the)	ITA	Italy
ARM	Armenia	DNK	Denmark	JAM	Jamaica
ABW	Aruba	DJI	Djibouti	JPN	Japan
AUS	Australia	DMA	Dominica	JEY	Jersey
AUT	Austria	DOM	Dominican Republic (the)	JOR	Jordan
AZE	Azerbaijan	ECU	Ecuador	KAZ	Kazakhstan
AZO	Azores	EGY	Egypt	KEN	Kenya
BHS	Bahamas (the)	SLV	El Salvador	KIR	Kiribati
BHR	Bahrain	GNQ	Equatorial Guinea	PRK	Korea (the Democratic People's Republic of) (North)
BGD	Bangladesh	ERI	Eritrea	KOR	Korea (the Republic of) (South)
BRB	Barbados	EST	Estonia	KWT	Kuwait
BLR	Belarus	ETH	Ethiopia	KGZ	Kyrgyzstan
BEL	Belgium	FLK	Falkland Islands (the) (Malvinas)	LAO	Lao People's Democratic Republic (the)
BLZ	Belize	FRO	Faroe Islands (the)	LVA	Latvia
BEN	Benin	FJI	Fiji	LBN	Lebanon
BMU	Bermuda	FIN	Finland	LSO	Lesotho
BTN	Bhutan	FRA	France	LBR	Liberia
BOL	Bolivia (Plurinational State of)	GUF	French Guiana	LBY	Libya
BES	Bonaire, Sint Eustatius and Saba	PYF	French Polynesia	LIE	Liechtenstein
BIH	Bosnia and Herzegovina	ATF	French Southern Territories (the)	LTU	Lithuania
BWA	Botswana	GAB	Gabon	LUX	Luxembourg
BVT	Bouvet Island	GMB	Gambia (the)	MAC	Macao
BRA	Brazil	GEO	Georgia	MKD	Macedonia (the former Yugoslav Republic of)
IOT	British Indian Ocean Territory (the)	DEU	Germany	MDG	Madagascar
BRN	Brunei Darussalam	GHA	Ghana	MDR	Madeira
BGR	Bulgaria	GIB	Gibraltar	MWI	Malawi
BFA	Burkina Faso (Upper Volta)	GRC	Greece	MYS	Malaysia
BDI	Burundi	GRL	Greenland	MDV	Maldives
KHM	Cambodia (Kampuchea)	GRD	Grenada	MLI	Mali
CMR	Cameroon	GLP	Guadeloupe	MLT	Malta
CMP	Campione	GUM	Guam	MHL	Marshall Islands (the)
CNP	Canary Islands	GTM	Guatemala	MTQ	Martinique
CPV	Cabo Verde	GGY	Guernsey	MRT	Mauritania
CYM	Cayman Islands (the)	GIN	Guinea	MUS	Mauritius
CAF	Central African Republic (the)	GNB	Guinea-Bissau	MYT	Mayotte
TCD	Chad	GUY	Guyana	MEX	Mexico
CHL	Chile	HTI	Haiti	FSM	Micronesia (Federated States of)
CHN	China (Mainland)	HMD	Heard Island and McDonald Islands	MDA	Moldova (the Republic of)
CXR	Christmas Island (Australia)	VAT	Holy See (the)	MCO	Monaco
CCK	Cocos (Keeling) Islands (the)	HND	Honduras	MNG	Mongolia
COL	Colombia				

MNE	Montenegro	BLM	Saint Barthélemy	TWN	Taiwan
MSR	Montserrat	SHN	Saint Helena, Ascension and Tristan da Cunha	TJK	Tajikistan
MAR	Morocco	KNA	Saint Kitts and Nevis	TZA	Tanzania, United Republic of
MOZ	Mozambique	LCA	Saint Lucia	THA	Thailand
MMR	Myanmar (Burma)	MAF	Saint Martin (French part)	TLS	Timor-Leste
NAM	Namibia	SPM	Saint Pierre and Miquelon	TGO	Togo
NRU	Nauru	VCT	Saint Vincent and the Grenadines	TKL	Tokelau
NPL	Nepal	WSM	Samoa	TON	Tonga
NLD	Netherlands (the)	SMR	San Marino	TTO	Trinidad and Tobago
NCL	New Caledonia	STP	Sao Tome and Principe	TUN	Tunisia
NZL	New Zealand	SAU	Saudi Arabia	TUR	Turkey
NIC	Nicaragua	SEN	Senegal	TKM	Turkmenistan
NER	Niger (the)	SRB	Serbia	TCA	Turks and Caicos Islands (the)
NGA	Nigeria	SYC	Seychelles	TUV	Tuvalu
NIU	Niue	SLE	Sierra Leone	UGA	Uganda
NFK	Norfolk Island	SGP	Singapore	UKR	Ukraine
GBR	Northern Ireland and the United Kingdom of Great Britain	SXM	Sint Maarten (Dutch part)	ARE	United Arab Emirates
MNP	Northern Mariana Islands (the)	SVK	Slovakia (Slovak Republic)	GBR	United Kingdom of Great Britain and Northern Ireland (the)
NOR	Norway	SVN	Slovenia	USA	United States of America (the)
OMN	Oman	SLB	Solomon Islands	UMI	United States Minor Outlying Islands (the)
PAK	Pakistan	SOM	Somalia	URY	Uruguay
PLW	Palau	ZAF	South Africa	UZB	Uzbekistan
PAN	Panama	SGS	South Georgia and the South Sandwich Islands	VUT	Vanuatu (New Hebrides)
PNG	Papua New Guinea	SSD	South Sudan	VEN	Venezuela (Bolivarian Republic of)
PRY	Paraguay	ESP	Spain	VNM	Viet Nam
PER	Peru	LKA	Sri Lanka	VGB	Virgin Islands (British)
PHL	Philippines (the)	SDN	Sudan (the)	VIR	Virgin Islands (U.S.)
PCN	Pitcairn	SUR	Suriname	WLF	Wallis and Futuna
POL	Poland	SJM	Svalbard and Jan Mayen	PSE	West Bank and Gaza Strip
PRT	Portugal	SWZ	Swaziland	ESH	Western Sahara
PRI	Puerto Rico	SWE	Sweden	YEM	Yemen
QAT	Qatar	CHE	Switzerland	ZMB	Zambia
REU	Réunion	SYR	Syrian Arab Republic	ZWE	Zimbabwe
ROU	Romania				
RUS	Russian Federation (the)				
RWA	Rwanda				

Appendix B – U.S. state, territory, or possession codes

Use the following abbreviations when you enter the U.S. state, territory, or possession on the T4A-NR slip.

State, territory or possession	Code
Alabama	AL
Alaska	AK
American Samoa	AS
Arizona	AZ
Arkansas	AR
Armed Forces Americas (except Canada)	AA
Armed Forces Africa Armed Forces Canada Armed Forces Europe Armed Forces Middle East	AE
Armed Forces Pacific	AP
California	CA
Colorado	CO
Connecticut	CT
Delaware	DE
District of Columbia	DC
Florida	FL
Georgia	GA
Guam	GU
Hawaii	HI
Idaho	ID
Illinois	IL
Indiana	IN
Iowa	IA
Kansas	KS
Kentucky	KY
Louisiana	LA
Maine	ME
Marshall Islands	MH
Maryland	MD
Massachusetts	MA
Michigan	MI
Micronesia, Federated States of	FM

State, territory or possession	Code
Minnesota	MN
Mississippi	MS
Missouri	MO
Montana	MT
Nebraska	NE
Nevada	NV
New Hampshire	NH
New Jersey	NJ
New Mexico	NM
New York	NY
North Carolina	NC
North Dakota	ND
Northern Mariana Islands	MP
Ohio	OH
Oklahoma	OK
Oregon	OR
Palau	PW
Pennsylvania	PA
Puerto Rico	PR
Rhode Island	RI
South Carolina	SC
South Dakota	SD
Tennessee	TN
Texas	TX
United States Minor Outlying Islands	UM
Utah	UT
Vermont	VT
Virgin Islands, U.S.	VI
Virginia	VA
Washington	WA
West Virginia	WV
Wisconsin	WI
Wyoming	WY

Online services

Handling business taxes online

Save time using the CRA's online services for businesses. You can:

- authorize a representative, an employee, or a group of employees, who has registered with Represent a Client, for online access to your business accounts;
- request or delete authorization online through Represent a Client, if you are a representative;
- change addresses;
- file or amend information returns without a web access code;
- register for online mail, get email notifications, and view your mail online;
- authorize the withdrawal of a pre-determined amount from your bank account;
- provide a nil remittance;
- request the transfer of a misallocated credit;
- enrol for direct deposit, update banking information, and view direct deposit transactions;
- request a refund;
- view your account balance and transactions;
- register a formal dispute (Appeal);
- request a CPP/EI ruling; and
- do much more.

To register or log in to our online services, go to:

- www.cra.gc.ca/mybusinessaccount, if you are a business owner; or
- www.cra.gc.ca/representatives, if you are an authorized representative or employee.

For more information, go to www.cra.gc.ca/businessonline.

Receiving your CRA mail online

You, or your representative (authorized at a level 2), can choose to receive most of your CRA mail for your business online.

When you or your representative registers for online mail, we will no longer mail most correspondence items. Instead, an email notification will be sent to the email address(es) provided when there is new mail available to view online. To register, select the "Manage online mail" service and follow the easy steps.

Using our online mail service is faster and easier than managing paper correspondence.

Authorizing the withdrawal of a pre-determined amount from your bank account

Pre-authorized debit (PAD) is an online, self-service, payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined payment from your bank account to pay tax on a specific date or dates. You can set up a PAD agreement using the CRA's secure My Business Account service at www.cra.gc.ca/mybusinessaccount. PADs are flexible and managed by you. You can view historical records, modify, cancel, or skip a payment. For more information, go to www.canada.ca/payments and select the "Pre-authorized debit."

Electronic payments

Make your payment using:

- your financial institution's online or telephone banking services;
- the CRA's My Payment service at www.cra.gc.ca/mypayment; or
- pre-authorized debit at www.cra.gc.ca/mybusinessaccount.

For more information on all payment options, go to www.canada.ca/payments.

For more information

What if you need help?

If you need more information after reading this guide, go to www.cra.gc.ca/payroll or call 1-800-959-5525.

Direct deposit

Direct deposit is a faster, more convenient, reliable, and secure way to get your refund directly into your account at a financial institution in Canada.

For more information, go to www.cra.gc.ca/directdeposit.

Forms and publications

To get our forms and publications, go to www.cra.gc.ca/forms or call one of the following numbers:

- from Canada and the United States, 1-800-959-5525;
- from outside Canada and the United States, 613-940-8497. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to www.cra.gc.ca/lists.

Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the *Taxpayer Bill of Rights*.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to www.cra.gc.ca/contact.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, *Service-Related Complaint*.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to www.cra.gc.ca/complaints or see Booklet RC4420, *Information on CRA – Service Complaints*.

Reprisal complaint

If you believe that you have experienced reprisal, fill out Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to www.cra.gc.ca/reprisalcomplaints.

Tax information videos

We have a number of tax information videos for small businesses on topics such as business income and expenses, GST/HST, and payroll. To watch our videos, go to www.cra.gc.ca/videogallery.

Addresses

Ottawa Technology Centre

875 Heron Road
Ottawa ON K1A 1G9

Tax centres

Jonquière Tax Centre
2251 René-Lévesque Boulevard
Jonquière QC G7S 5J1

Shawinigan-Sud Tax Centre
4695 12e Avenue
Shawinigan-Sud QC G9P 5H9

St. John's Tax Centre
290 Empire Avenue
St. John's NL A1B 3Z1

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Surrey Tax Centre
9755 King George Boulevard
Surrey BC V3T 5E1

Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2