

# **Computer Specifications for Data Filed on Magnetic Media - T4, T4A, and T4A-NR**

Available on-line only

## What's New for 2003

There are no changes to the T4, T4A, and T4A-NR slips and summaries for the 2003 tax year.

### Important note for all returns

If you file a combined total of more than 500 slips for which we provide computer specifications for magnetic media filing, you have to file the return on magnetic tape (reel or cartridge) or diskette. If you file 500 slips or less and use a computerized system to generate them, we encourage you to file the return on magnetic media.

If you have any questions or need more information, contact:

Magnetic Media Processing Team  
Canada Customs and Revenue Agency  
Ottawa Technology Centre  
875 Heron Road  
Ottawa ON K1A 1A2

Telephone: **1-800-665-5164**

Visit the Magnetic Media Filing Program Web site at [www.ccra.gc.ca/magmedia](http://www.ccra.gc.ca/magmedia).

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## 1.0 – Before You Start

You should read this publication if you are a filer or an agent filing for multiple filers. It explains the technical specifications and instructions you will need to file the T4, T4A and T4A-NR returns on computer-produced magnetic media.

Use this guide, along with the following guides, to know how to complete the returns: RC4120, *Employers' Guide – Filing the T4 Slip and Summary Form*; T4130, *Employers' Guide – Taxable Benefits*; T4061, *Non-Resident Withholding Tax Guide*; and RC4157, *Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary Form*.

These guides contain important guidelines relating to the information you report in your return.

Note that we can accept magnetic media filing for the following data:

- AGR-1, *Statement of Farm-Support Payments*
- NR4, *Statement of Amounts Paid or Credited to Non-Residents of Canada*
- SAFER, *Shelter Allowance for Elderly Renters*
- T1134-A, *Information Return Relating to Foreign Affiliates That Are Not Controlled Foreign Affiliates*
- T1134-B, *Information Return Relating to Controlled Foreign Affiliates*
- T3, *Statement of Trust Income Allocations and Designations*
- T4, *Statement of Remuneration Paid*
- T4A, *Statement of Pension, Retirement, Annuity, and Other Income*
- T4A-NR, *Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada*
- T1204, *Government Service Contract Payments*
- T4RIF, *Statement of Income From a Registered Retirement Income Fund*
- T4RSP, *Statement of RRSP Income*
- T5, *Statement of Investment Income*
- T5007, *Statement of Benefits*
- T5008, *Statement of Securities Transactions*
- T5018, *Statement of Contract Payments*

All of the following publications are available in electronic format **only** on our Web site indicated in the section entitled "What's New for 2003" of this publication.

- T4028, *Computer Specifications for Data Filed on Magnetic Media – T4, T4A, and T4A-NR*
- T4029, *Computer Specifications for Data Filed on Magnetic Media – SAFER, T4A(OAS), T4A(P), T4E, and T5007*
- T4031, *Computer Specifications for Data Filed on Magnetic Media – T5, T5008, T4RSP, T4RIF, NR4, and T3*
- T4026, *Computer Specifications for Data Filed on Magnetic Media – T1204, Government Service Contract Payments*

- T4027, *Computer Specifications for Data Filed on Magnetic Media – T5018, Statement of Contract Payments*
- RC4258, *Computer Specifications for Data Filed on Magnetic Media – AGR-1, Statement of Farm-Support Payments*

### Important notice

To ensure prompt processing of your returns and to prevent duplicate processing, do not send us copy 1 of the paper summary and slips recorded on magnetic media. However, we will require paper copies if the magnetic media you submit does not meet our specifications and you cannot produce a satisfactory replacement. You should therefore keep a copy in a prescribed data medium. See the related information circulars listed in Appendix A for more information.

## 2.0 – General Information

Under section 205 of the *Income Tax Regulations*, you are required to file your information returns with the Canada Customs and Revenue Agency (CCRA) on or before the last day of February for the preceding calendar year. For information on the late-filing penalty, see the related guides listed in Appendix A.

### 2.1 – Definitions

**Data set** – A data set is a file.

**File** – A magnetic media file can consist of one or many returns of the same type.

**Filer** – A filer is any payer, trader, dealer, disbursing agent, or employer responsible for reporting income and deduction data under the provisions of the *Income Tax Act*.

**Filer account number** – The account number assigned by the CCRA that uniquely defines the filer (i.e., Business Number (BN), Social Insurance Number (SIN), filer identification number, non-resident account number, payer account number, or trust number).

**Return** – Slips with the related summary.

**Service bureau** – A business that prepares and submits returns to the CCRA on behalf of its clients.

**Software user** – A business that uses purchased software products to prepare its own submissions.

**Software vendor** – A retail business that develops and markets software products for the purpose of preparing CCRA information returns.

**Tax preparer** – A business that prepares returns for clients, and then has its clients send the submission to the CCRA.

**Transmitter** – A transmitter is anyone who submits returns, either on his own behalf or for others.

### 2.2 – Magnetic media test file

If you are planning to file in the Magnetic-Media Filing Program for the first time, submit a test tape or diskette to us between October 1 and January 31.

We will notify you within 30 days of receiving the test file if we had any problems processing your submission.

Include a completed Form T619, *Magnetic Media Transmittal*, with the test tape or diskette. Form T619 is available on our Web site or at [www.ccra.gc.ca/forms](http://www.ccra.gc.ca/forms).

Clearly mark the test magnetic media "FOR TEST PURPOSES ONLY."

Send the completed test package to the Magnetic Media Processing Team at the address in the section entitled "What's New for 2003" of this on-line publication. Mark the package "FOR TEST PURPOSES ONLY."

## 2.3 – Filing procedures

When you file on magnetic media, remember the following points:

- A return is made up of two parts: slips and a summary. The summary contains the total amount of all the return's slips in the magnetic media transmission.
- Currently, we can only accept original returns on magnetic media.
- Submit separate tapes or diskettes for each type of return.
- Prepare any corrections to slips' information using the instructions found in the relevant guide (see Appendix A).
- Do not send paper copies of the summary and any slips for returns filed on magnetic media.

### 2.3.1 – Replacement media requests

We occasionally request replacement media if we are unable to process your submission because of:

- programming errors (i.e., invalid data, improper formatting, non-compliance with specifications); or
- defects in the media itself (i.e., poor manufacturing quality, damage incurred during shipping).

We will accept a media-filed submission as your first replacement. **However, if we encounter further problems with this replacement, we may refuse to accept a second replacement submission filed on media if you are a small filer of 50 or less slips.**

## 2.4 – Shipping instructions

Before you send your submission to us, keep the following in mind:

- A complete submission is made up of the following:
  - magnetic tapes or diskettes; and
  - Form T619, *Magnetic Media Transmittal*.

### Note

Form T619 is available electronically on our Web site. Complete this form for each submission; this avoids processing delays. It is important for you, as the transmitter, to provide updated information on an annual basis.

- You can include a number of submissions in a shipment. Label the package "Magnetic Media Filer" and send it to the address in the section entitled "What's New for 2003" of this on-line publication, or drop it off at your tax services office or tax centre.
- If you include more than one package in the shipment, label and number each one in sequence (i.e., 1 of 4, 2 of 4).

## 2.5 – Transmitters filing or acting on behalf of others (i.e., service bureaus, tax preparers)

Each year, include with your submission a list showing both the name and the filer account number for every filer included in your submission for that year.

As the transmitter, you must notify filers whose data you are transmitting on magnetic media that, when their return is filed on magnetic media, the CCRA no longer requires paper copies of the summary and slips.

To avoid delays in processing your clients' returns, it is important that the filer account numbers for all returns on the magnetic media shipment be present.

## 2.6 – Problems to avoid

In this section, we have outlined some of the most frequently encountered problems with magnetic media files submitted to us. These problems usually result in either processing delays or requests for replacement tapes or diskettes.

- We occasionally receive returns with different record lengths submitted on the same magnetic media (e.g., T4 and T5 returns). Submit these returns on separate tapes or diskettes.
- Sometimes, more than one file is submitted on magnetic media; we expect only one file per magnetic media. When we encounter an end-of-file indicator, processing of the magnetic media stops. Submissions for several filer account numbers may be included in one file, provided they are separated by corresponding summary records.
- Data is occasionally submitted in the prior year's format. Use the current computer specifications for data filed on magnetic media to format your programs.
- We find blanks or invalid characters (dollar signs, negative signs, commas, or periods) in numeric fields. If a financial field is to be unused, it must contain all zeros.
- Sometimes, slips for different accounts get mixed up. To help avoid this error, ensure the slips for each filer account number are followed by their respective summary records.
- **We occasionally discover incorrect, invalid, or missing filer account numbers on the summary. Provide correct filer account numbers, since we cannot process the returns without them.**
- Invalid or missing names and/or addresses on the slips cause delays. Ensure the format you use conforms to specifications.

- Sometimes Form T619, *Magnetic Media Transmittal*, is either missing, incomplete, or inaccurate. Make sure the information you provide is both accurate and complete.
- Invalid file names on diskettes cause delays. Ensure that the file name RCTTAX with the three-digit extension is used.
- We occasionally receive double-density diskettes incorrectly formatted on high-density PCs. To avoid delays, format these diskettes with the appropriate switch or option. See "Format" in your DOS manual for a list of switches, or select the correct capacity if using Windows.
- We occasionally receive diskettes with viruses. To avoid processing delays, scan all diskettes before submitting them.
- We occasionally receive diskettes with either a line feed or carriage return at the end of each record. To avoid processing delays, we require that both a line feed and a carriage return be present, or that neither of them be present.
- For submissions of more than one tape or diskette, ensure that they are labelled in sequential order (i.e., 1 of 4, 2 of 4). Also note that each return type must have a separate set of sequence numbers even if more than one type is submitted in the same shipment. When submitting a multi-tape or -disk submission, ensure that all records on each tape or disk are the same record length. Do not span the last record of disk 1 onto disk 2.
- An invalid or missing social insurance number (SIN) causes processing delays. Included below is the formula we use to validate this number.

**Example**

Recipient's SIN: 999 999 998

Formula	Assigned Digits				Check digit
	Digits				
Recipient's SIN (Exclude the check digit, position 9, from calculation)	9 9	9 9	9 9	9 9	<u>8</u>
Multiply every second digit by 2	9	9	9	9	
	$\frac{\times 2}{18}$	$\frac{\times 2}{18}$	$\frac{\times 2}{18}$	$\frac{\times 2}{18}$	
Cross-add the resulting digits	(1 + 8 + 1 + 8 + 1 + 8 + 1 + 8)				= 36
Cross-add the 1st, 3rd, 5th, and 7th digits	(9 + 9 + 9 + 9)				= <u>36</u>
<b>Total</b>					<b>72</b>
Subtract from the next highest number ending in zero					<u>80</u>
Check digit (i.e., 80 - 72 = 8)					<u>8</u>

If the SIN provided by the individual does not pass the verification check, the tax preparer should confirm the SIN with the employer who received the original number. If you are unable to obtain the correct number for the individual, **do not** leave the SIN field on the information

slip blank. Instead, report the SIN that was provided, even if it is not a valid number. Frequently, even an incorrect number will enable us to find a match so that we can correct the record and ensure the individual receives proper credit for the deductions.

**Note**

You can use the above formula to validate filer identification numbers, trust numbers, and the first nine digits of the Business Number (BN). For trust numbers and filer identification numbers you will have to use the following alpha-to-numeric conversions:

Alpha:	A	B	C	D	E	F	G	H	I
	J	K	L	M	N	O	P	Q	R
		S	T	U	V	W	X	Y	Z
Numeric:	1	2	3	4	5	6	7	8	9

## 2.7 – Multi-year submissions

Since 2001, the CCRA has been able to process original information returns filed for years other than the preceding year. All information returns should be filed in the format used in this guide. Only file formats described in this guide will be accepted for any year's return.

## 3.0 – Corrections to Data Filed on Magnetic Media

As the filer, you may need to correct original data submitted on magnetic media. You must make these corrections on paper. See Appendix A for a list of guides with amending procedures.

Send paper amendments to your tax centre or tax services office.

## 4.0 – Technical Specifications

Data records filed on magnetic media must match the specifications exactly. This permits us to efficiently process data filed by magnetic media, and it eliminates our need to ask you for clarification.

**Note**

If you are concerned that you may not be able to meet the data specifications, call **1-800-665-5164**.

## 4.1 – Programming requirements

Keep the following in mind when entering your data:

- We require a separate submission for each return type and for each magnetic medium you use. For example, we consider a T4 return on a magnetic tape reel, a T4A return on diskette, a T5 return on a magnetic tape reel, and a T5 return on a magnetic tape cartridge as separate submissions.

- Initialize all records so that any unused alphanumeric fields contain spaces, and any unused numeric fields contain zeros.
- Left-justify and space-fill all alphanumeric fields.
- Right-justify and zero-fill all numeric fields.
- Make sure that decimals are correctly aligned, and note that most financial fields contain both a dollar portion and a cent portion. It is important that an amount you intend to file as **012500 (\$125.00)** does not appear on the magnetic media as **000125 (\$1.25)**.

**Note**

Certain financial fields are reported in dollars only. Verify the field specifications for the form type that you are preparing.

- Do not include negative dollar amounts on slips or summaries. If you must adjust the data for a previous year, submit an amended slip on paper for the year in question.

**Note**

For each financial field that can contain a negative value, we have added a sign indicator field. To indicate a negative number, place the value "2" in the respective sign indicator field.

- Do not use dollar signs, negative signs, commas, or periods in numeric fields.
- If there is more than one summary record involved, produce the summary records consistently after the related slips.
- The transmitter record must appear as the first record on the tape or diskette for each type of return filed.

**Note**

If you include more than one tape or diskette in a shipment for the same type of return, the transmitter record should appear on the first tape or diskette only.

## 4.2 – Magnetic tape specifications

When preparing your magnetic tape for submission, keep the following points in mind:

- Externally label the tape, indicating the type of return, the organization's name and address, the volume or reel number, and the sequence number of each tape you submit (i.e., 1 of 6, 2 of 6). Each different return type that you submit will require a separate set of sequence numbers.

**Note**

Ensure that you place a return-address label, indicating your name and correct return address, on each tape in your submission.

- We accept data in the EBCDIC and ASCII recording modes. If you can use both, we prefer EBCDIC.
- Use a label record file whenever possible.
- For logical record lengths, see the sections on fixed record format specifications. All records must be equal in length.

- For maximum physical block lengths, see the sections on fixed record format specifications. A block must not exceed its maximum length.

**Note**

Physical block length equals logical record length multiplied by the number of records per block.

- We accept submissions on both tape reels ("round" tape) and cartridge tapes ("square" tape). If you can use both, we prefer your submissions on "square" tapes.
- We can accept the following tape densities:
  - 9 track – 1,600 BPI – tape reels ("round" tape)
  - 9 track – 6,250 BPI – tape reels ("round" tape)
  - 18 track – 38,000 BPI – 3480 cartridge tapes ("square" tape)
  - 36 track – 38,000 BPI – 3480, 3490, or 3490E cartridge tapes ("square" tape)
- We occasionally receive damaged tape reels and cartridges. Ensure that your shipping package adequately protects your submission.
- We can accept tapes processed with the ICRC and IDRC hardware compaction algorithms.
- We expect only one information return file on a magnetic tape. You may include submissions for several filer account numbers in one file if you separate them by corresponding summary records. We also prefer, whenever possible, a label record file on each tape.
- We will return your tape(s) as soon as possible.
- If you do not want us to delete the data on your tape before we return it to you, label it appropriately in large letters. We will also require your return address, your full name, and your phone number.
- We cannot accept any deviations from the prescribed technical specifications.

## 4.3 – Diskette specifications

If you are planning to submit your files on diskette, keep certain points in mind:

- Provide complete external labelling showing the type of return, the transmitter's name, the transmitter number, and the sequence number of each diskette you submit (i.e., 1 of 6, 2 of 6). See the example label below.

**Note**

You should have a separate set of sequence numbers for each return type.

Reserved – Réserve		Type of Return – Genre de déclaration					
Transmitter Name – Nom du transmetteur							
Transmitter Number N° du transmetteur		M	M				
Sequence Number N° de séquence						of de	

- For record length, see the sections on fixed record format specifications. All records must be equal in length.
- Do not use delimiter characters such as commas when you input your information.
- Record data in standard ASCII.
- We cannot accept diskettes prepared using the DOS Backup command.
- To be compatible, diskettes must meet the following specifications:
  - 3½ inch, two-sided double/high density with a 720 Kb or 1.44 Mb capacity; and
  - they should be formatted so that they are compatible with either the MS-DOS, PC-DOS, Windows 3.1, Windows NT or Windows 9x operating systems.
- Use a filename of RCTTAX with a three-digit extension. The three-digit extension should indicate the sequence of the diskettes (i.e., name the first diskette RCTTAX.001, the second RCTTAX.002).
- When submitting large numbers of diskettes, bundle them into submissions of approximately 25, numbering the diskettes sequentially (i.e., from 001 to 025). Complete one Form T619, *Magnetic Media Transmittal*, for each bundle. We will process the bundles as separate submissions.
- We expect only one file per diskette. You may include submissions for several filer account numbers in one file, provided each of the filer account numbers is separated by corresponding summary records.
- Unfortunately, the CCRA cannot supply or return diskettes.
- We cannot accept any deviations from the prescribed technical specifications.

## 5.0 – T619, Magnetic Media Transmittal

The following sections provide a detailed outline of the specifications for completing Form T619, *Magnetic Media Transmittal*.

### 5.1 – T619 detailed summary of changes

We have made no changes to the T619 transmittal record.

### 5.2 – T619 fixed record format specifications

The T619 transmitter record must appear as the first record for each magnetic media submission.

The record length for Form T619 is adapted to its related return type by adjusting the length of the spare field (position 216) at the end of the record.

## 5.3 – T619 transmitter record

Information provided under the transmitter record heading should be the same as the information provided on Form T619.

### Positions 1 – 3

#### Type code

- **required** 3 numeric
- for a **T4** return, always **904**
- for a **T4A** return, always **901**
- for a **T4A-NR** return, always **902**

### Position 4

#### Data type code

- **required** 1 numeric
- **1** if this magnetic medium contains original data
- **2** if this magnetic medium contains test data
- **3** if this magnetic medium is a replacement requested by the CCRA

### Positions 5 – 12

#### Transmitter number

- **required** 2 alpha, 6 numeric
- your magnetic media transmitter number assigned by the CCRA
- positions 5 – 6: alpha portion of transmitter number must contain **MM**
- positions 7 – 12: numeric portion of transmitter number

#### Example

MM999999

#### Note

If you are a current magnetic media transmitter, use the MM number that we have already assigned to you. If you are a **new** transmitter, and you are either submitting a test file or filing using a purchased software package, store spaces in the alpha portion and zeros in the numeric portion of the transmitter number. We will assign you a number when we have approved your submission.

### Position 13

#### Transmitter type indicator

- **required** 1 numeric
- **1** if you are submitting returns on your own behalf
- **2** if you are submitting returns on behalf of others
- **3** if you are submitting returns on your own behalf using a purchased software package
- **4** if you are a software vendor

### Positions 14 – 19

#### Total number of summary records

- **required** 6 numeric
- total number of summary records filed on this magnetic medium
- right-justify and pad with zeros

## Positions 20 – 49

### Transmitter name – line 1

- **required** 30 alphanumeric
- the first line of the transmitter's name
- left-justify and pad with spaces

## Positions 50 – 79

### Transmitter name – line 2

- 30 alphanumeric
- the second line of the transmitter's name
- left-justify and pad with spaces

## Positions 80 – 109

### Transmitter address – line 1

- 30 alphanumeric
- the first line of the transmitter's address
- left-justify and pad with spaces

## Positions 110 – 139

### Transmitter address – line 2

- 30 alphanumeric
- the second line of the transmitter's address
- left-justify and pad with spaces

## Positions 140 – 167

### Transmitter city

- **required** 28 alphanumeric
- the city in which the transmitter is located
- left-justify and pad with spaces

## Positions 168 – 169

### Transmitter province, territory, or state code

- **required** 2 alpha
- the Canadian province or territory in which the transmitter is located
- use the following abbreviations:

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

or

- the state in the USA where the transmitter is located
- use the following abbreviations:

AL - Alabama	MT - Montana
AK - Alaska	NE - Nebraska
AZ - Arizona	NV - Nevada
AR - Arkansas	NH - New Hampshire
CA - California	NJ - New Jersey
CO - Colorado	NM - New Mexico
CT - Connecticut	NY - New York
DE - Delaware	NC - North Carolina
DC - District of Columbia	ND - North Dakota
FL - Florida	OH - Ohio

GA - Georgia

HI - Hawaii

ID - Idaho

IL - Illinois

IN - Indiana

IA - Iowa

KS - Kansas

KY - Kentucky

LA - Louisiana

ME - Maine

MD - Maryland

MA - Massachusetts

MI - Michigan

MN - Minnesota

MS - Mississippi

MO - Missouri

OK - Oklahoma

OR - Oregon

PA - Pennsylvania

PR - Puerto Rico

RI - Rhode Island

SC - South Carolina

SD - South Dakota

TN - Tennessee

TX - Texas

UT - Utah

VT - Vermont

VA - Virginia

WA - Washington

WV - West Virginia

WI - Wisconsin

WY - Wyoming

- when the transmitter's country code is neither **CAN** nor **USA**, enter **ZZ** in this field

## Positions 170 – 172

### Transmitter country code

- 3 alphanumeric
- the country in which the transmitter is located
- use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 - Codes for the Representation of Names of Countries*
- always **CAN** for Canada, and **USA** for the United States of America

## Positions 173 – 182

### Transmitter postal code

- **required** 10 alphanumeric
- the Canadian postal code of the transmitter
- format: alpha, numeric, alpha, numeric, alpha, numeric

### Example

A9A9A9

- left-justify and pad with spaces
- or
- transmitter's USA zip code
- left-justify and pad with spaces
- or
- when the transmitter's country code is neither **CAN** nor **USA**, store the foreign postal code
- left-justify and pad with spaces

## Positions 183 – 204

### Technical contact name

- **required** 22 alphanumeric
- technical contact's first name followed by last name
- omit titles such as Mr. and Mrs.
- left-justify and pad with spaces

## Positions 205 – 207

### Technical contact area code

- **required** 3 numeric
- area code of telephone number

## Positions 208 – 214

### Technical contact telephone number

- required 7 numeric
- telephone number of technical contact

## Position 215

### Language of communication indicator

- required 1 alpha
- indicate which official language you prefer
- E for English
- F for French

## Positions 216 – ...

### Spare field

- for a T4 return, 185 alphanumeric
- for a T4A return, 529 alphanumeric
- for a T4A-NR return, 105 alphanumeric
- must contain spaces

#### Note

The transmitter record must be the same length as the associated slips and summary records.

## 6.0 – T4 Remuneration Paid Return

The following sections provide a detailed outline of the specifications for entering the T4 return.

If you require more positions than the maximum allowable for the income fields, complete another slip as outlined in the related guide. Do not repeat all of the data on the additional slip. Enter only the employee's SIN and name, and complete the **required** boxes.

### 6.1 – T4 detailed summary of changes

We have made no changes to the T4 records.

### 6.2 – T4 fixed record format specifications

The following section outlines the requirements for entering the T4 return:

- The record length must be 400 characters. All records should be equal in length.
- The magnetic tape's physical block length should not exceed 32,400 characters (diskettes are not blocked).
- The T4 return format specifications consist of three fixed records of 400 characters each:
  - **T4 transmitter record (Form T619)**  
the first record on the magnetic medium
  - **T4 slip record**  
precedes the related summary record
  - **T4 Summary record**  
follows the related slip records

### 6.3 – T4 transmitter record (Form T619)

#### Positions 1 – 3

##### Type code

- required 3 numeric
- for a T4 return, always 904

#### Positions 4 – 215

- for a detailed description of the fields in positions 4 to 215, see section 5.3, "T619 transmitter record"

#### Positions 216 – 400

##### Spare field

- 185 alphanumeric
- must contain spaces

### 6.4 – T4 slip record

The information provided on magnetic media should be as it appears on the T4 slip.

#### Positions 1 – 3

##### Type code

- required 3 numeric
- always 110

#### Positions 4 – 23

##### Employee last name

- required 20 alphanumeric
- first 20 letters of the employee's last name
- omit titles such as Mr. and Mrs.
- do not include first name or initials
- left-justify and pad with spaces

#### Positions 24 – 35

##### Employee first name

- required 12 alphanumeric
- first 12 letters of the employee's first given name
- left-justify and pad with spaces

#### Note

If only initials are available, provide the employee's first initial in position 24.

#### Position 36

##### Employee initial

- 1 alphanumeric
- initial of the employee's second given name
- where no second initial is available, store a space in this field

#### Positions 37 – 66

##### Employee address – line 1

- 30 alphanumeric
- the first line of the employee's address
- left-justify and pad with spaces

## Positions 67 – 96

### Employee address – line 2

- 30 alphanumeric
- the second line of the employee's address
- left-justify and pad with spaces

## Positions 97 – 124

### Employee city

- **required** 28 alphanumeric
- the city in which the employee is located
- left-justify and pad with spaces

## Positions 125 – 126

### Employee province, territory, or state code

- **required** 2 alpha
- the Canadian province or territory in which the employee is located

or

- the state in the USA where the employee is located

Use the abbreviations listed in section 5.3, "T619 transmitter record," positions 168 – 169, "Transmitter province, territory, or state code."

- when the employee's country code is neither **CAN** nor **USA**, store **ZZ** in this field

## Positions 127 – 129

### Employee country code

- 3 alphanumeric
- the country in which the employee is located
- use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 – Codes for the Representation of Names of Countries*
- always **CAN** for Canada, and **USA** for the United States of America

## Positions 130 – 139

### Employee postal code

- **required** 10 alphanumeric
- the employee's Canadian postal code
- format: alpha, numeric, alpha, numeric, numeric

---

#### Example

A9A9A9

- 
- left-justify and pad with spaces

or

- employee's USA zip code
- left-justify and pad with spaces

or

- where the employee's country code is neither **CAN** nor **USA**, store the foreign postal code
- left-justify and pad with spaces

## Positions 140 – 141

### Province, territory, or country of employment code

- **required** 2 alpha
- T4 slip, box 10
- enter province, territory or country in which the employee was employed
- use the following abbreviations:

NL – Newfoundland and Labrador	SK – Saskatchewan
NS – Nova Scotia	AB – Alberta
PE – Prince Edward Island	BC – British Columbia
NB – New Brunswick	YT – Yukon Territory
QC – Quebec	NT – Northwest Territories
ON – Ontario	NU – Nunavut
MB – Manitoba	US – United States
	ZZ – Other

## Positions 142 – 150

### Employee social insurance number (SIN)

- **required** 9 numeric
- T4 slip, box 12
- where the employee has failed to provide a SIN, store zeros in the entire field

#### Note

Omission of a valid SIN results in non-registration of contributions to the Canada Pension Plan. See section 2.6, "Problems to avoid," for the formula we use to validate a SIN.

## Positions 151 – 170

### Employee number

- 20 alphanumeric
- for example: region and/or branch payroll and/or department and/or employee number
- left-justify and pad with spaces
- if a number is not available, store spaces or zeros in the entire field

## Positions 171 – 185

### Business Number (BN)

- **required** 15 alphanumeric
- T4 slip, box 54
- must correspond to the "Business Number (BN)" on the related T4 Summary record

---

#### Example

Business Number: 999999999RP9999

---

#### Note

In order to process a return, the complete BN is required: 9 digits, RP, 4 digits.

## Positions 186 – 195

### Employment income

- **required** 10 numeric
- T4 slip, box 14
- right-justify and pad with zeros
- positions 186 – 193: dollars; 194 – 195: cents

**Positions 196 – 201**  
**Employee's Canada Pension Plan (CPP) contributions**

- 6 numeric
- T4 slip, box 16
- right-justify and pad with zeros
- positions 196 – 199: dollars; 200 – 201: cents

**Positions 202 – 207**  
**Employee's Quebec Pension Plan (QPP) contributions**

- 6 numeric
- T4 slip, box 17
- right-justify and pad with zeros
- positions 202 – 205: dollars; 206 – 207: cents

**Note**

Under no circumstances should pensionable earnings amounts for both CPP and QPP appear on the same slip. A separate T4 slip is needed for each province of employment.

**Positions 208 – 213**  
**Employee's Employment Insurance (EI) premium**

- 6 numeric
- T4 slip, box 18
- right-justify and pad with zeros
- positions 208 – 211: dollars; 212 – 213: cents

**Positions 214 – 220**  
**Registered Pension Plan (RPP) contributions**

- 7 numeric
- T4 slip, box 20
- right-justify and pad with zeros
- positions 214 – 218: dollars; 219 – 220: cents

**Positions 221 – 230**  
**Income tax deducted**

- 10 numeric
- T4 slip, box 22
- right-justify and pad with zeros
- positions 221 – 228: dollars; 229 – 230: cents

**Positions 231 – 237**  
**Employment Insurance insurable earnings**

- 7 numeric
- T4 slip, box 24
- right-justify and pad with zeros
- positions 231 – 235: dollars; 236 – 237: cents

**Positions 238 – 246**  
**Canada Pension Plan or Quebec Pension Plan pensionable earnings**

- 9 numeric
- T4 slip, box 26
- right-justify and pad with zeros
- positions 238 – 244: dollars; 245 – 246: cents

**Note**

This field should be zero unless remuneration that does not qualify as pensionable earnings is included in box 14, T4 earnings. See publication RC4120, *Employers' Guide – Filing T4 Slips and Summary Forms* for instructions on how to complete box 26, "Canada Pension Plan or Quebec Pension Plan pensionable earnings." Under no circumstances should pensionable earnings amounts for both CPP and QPP appear on the same slip.

**Position 247**  
**Canada Pension Plan or Quebec Pension Plan exempt code**

- **required** 1 numeric
- T4 slip, box 28
- **0** if no exemption applies, or if the employee is exempt for a portion of the period
- **1** if the employee has been exempt from CPP or QPP for the **entire** period of employment due to age, nature of payment, etc.

**Position 248**  
**Employment Insurance exempt code**

- **required** 1 numeric
- T4 slip, box 28
- **0** if no exemption applies, or if the employee is exempt for a portion of the period
- **1** if the employee has been exempt from EI premiums for the **entire** period of employment due to age, nature of employment, etc.

**Positions 249 – 257**  
**Union dues**

- 9 numeric
- T4 slip, box 44
- right-justify and pad with zeros
- positions 249 – 255: dollars; 256 – 257: cents

**Positions 258 – 266**  
**Charitable donations**

- 9 numeric
- T4 slip, box 46
- right-justify and pad with zeros
- positions 258 – 264: dollars; 265 – 266: cents

**Positions 267 – 273**  
**Registered pension plan or deferred profit-sharing plan registration number**

- 7 numeric
- T4 slip, box 50
- enter the registration number for the plan where the employee received the largest pension adjustment amount
- right-justify and pad with zeros
- otherwise, store zeros in the entire field

**Positions 274 – 280**  
**Pension adjustment**

- 7 numeric
- T4 slip, box 52
- right-justify and pad with zeros
- positions 274 – 278: dollars; 279 – 280: cents

**Positions 281 – 282**  
**Employment code**

- 2 numeric
- T4 slip, box 29
- 00 if this code is not required
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for a list of valid employment codes

**Positions 283 – 284**  
**Other information code (1)**

- 2 numeric
- T4 slip, box
- enter the code that relates to “Other information amount (1)”
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for a list of valid codes

**Positions 285 – 293**  
**Other information amount (1)**

- 9 numeric
- T4 slip, box
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for completion instructions
- right-justify and pad with zeros
- positions 285 – 291: dollars; 292 – 293: cents

**Positions 294 – 295**  
**Other information code (2)**

- 2 numeric
- T4 slip, box
- enter the code that relates to “Other information amount (2)”
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for a list of valid codes

**Positions 296 – 304**  
**Other information amount (2)**

- 9 numeric
- T4 slip, box
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for completion instructions
- right-justify and pad with zeros
- positions 296 – 302: dollars; 303 – 304: cents

**Positions 305 – 306**  
**Other information code (3)**

- 2 numeric
- T4 slip, box
- enter the code that relates to “Other information amount (3)”
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for a list of valid codes

**Positions 307 – 315**  
**Other information amount (3)**

- 9 numeric
- T4 slip, box
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for completion instructions
- right-justify and pad with zeros
- positions 307 – 313: dollars; 314 – 315: cents

**Positions 316 – 317**  
**Other information code (4)**

- 2 numeric
- T4 slip, box
- enter the code that relates to “Other information amount (4)”
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for a list of valid codes

**Positions 318 – 326**  
**Other information amount (4)**

- 9 numeric
- T4 slip, box
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for completion instructions
- right-justify and pad with zeros
- positions 318 – 324: dollars; 325 – 326: cents

**Positions 327 – 328**  
**Other information code (5)**

- 2 numeric
- T4 slip, box
- enter the code that relates to “Other information amount (5)”
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for a list of valid codes

**Positions 329 – 337**  
**Other information amount (5)**

- 9 numeric
- T4 slip, box
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for completion instructions
- right-justify and pad with zeros
- positions 329 – 335: dollars; 336 – 337: cents

**Positions 338 – 339**  
**Other information code (6)**

- 2 numeric
- T4 slip, box
- enter the code that relates to “Other information amount (6)”
- see *Employers' Guide – Filing the T4 Slip and Summary Form* for a list of valid codes

**Positions 340 – 348**  
**Other information amount (6)**

- 9 numeric
- T4 slip, box

- see *Employers' Guide – Filing the T4 Slip and Summary Form* for completion instructions
- right-justify and pad with zeros
- positions 340 – 346: dollars; 347 – 348: cents

## Positions 349 – 400

### Spare field

- 52 alphanumeric
- must contain spaces

## 6.5 – T4 Summary record

### Positions 1 – 3

#### Type code

- required 3 numeric
- always 331

### Positions 4 – 18

#### Business Number (BN)

- required 15 alphanumeric

---

#### Example

Business Number: 999999999RP9999

---

#### Note

In order to process a return, the complete BN is required: 9 digits, RP, 4 digits.

### Positions 19 – 48

#### Employer name – line 1

- required 30 alphanumeric
- the first line of employer's name
- left-justify and pad with spaces

### Positions 49 – 78

#### Employer name – line 2

- 30 alphanumeric
- the second line of employer's name
- left-justify and pad with spaces

### Positions 79 – 108

#### Employer name – line 3

- 30 alphanumeric
- use "care of" or "attention"
- left-justify and pad with spaces

### Positions 109 – 138

#### Employer address – line 1

- 30 alphanumeric
- the first line of the employer's address
- left-justify and pad with spaces

### Positions 139 – 168

#### Employer address – line 2

- 30 alphanumeric
- the second line of the employer's address
- left-justify and pad with spaces

### Positions 169 – 196

#### Employer city

- required 28 alphanumeric
- the city in which the employer is located
- left-justify and pad with spaces

### Positions 197 – 198

#### Employer province, territory, or state code

- required 2 alpha
- the Canadian province or territory in which the employer is located
- or
- the state in the USA where the employer is located

Use the abbreviations listed in section 5.3, "T619 transmitter record," positions 168 – 169, "Transmitter province, territory, or state code."

- when the employer's country code is neither **CAN** nor **USA**, store **ZZ** in this field

### Positions 199 – 201

#### Employer country code

- 3 alphanumeric
- the country in which the employer is located
- use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 – Codes for the Representation of Names of Countries*
- always **CAN** for Canada, and **USA** for the United States of America

### Positions 202 – 211

#### Employer postal code

- required 10 alphanumeric
- the employer's Canadian postal code
- format: alpha, numeric, alpha, numeric, alpha, numeric

---

#### Example

A9A9A9

---

- left-justify and pad with spaces

or

- employer's USA zip code
- left-justify and pad with spaces

or

- when the employer's country code is neither **CAN** nor **USA**, store the foreign postal code
- left-justify and pad with spaces

### Positions 212 – 233

#### Accounting contact name

- required 22 alphanumeric
- accounting contact's first name followed by last name for this return
- omit titles such as Mr. and Mrs.
- left-justify and pad with spaces

**Positions 234 – 236****Accounting contact area code**

- required 3 numeric
- area code of telephone number

**Positions 237 – 243****Accounting contact telephone number**

- required 7 numeric
- telephone number of accounting contact

**Positions 244 – 247****Accounting contact extension**

- required 4 numeric
- extension of accounting contact
- right-justify and pad with zeros
- otherwise, store zeros in the entire field

**Positions 248 – 251****Taxation year**

- required 4 numeric
- the taxation year (e.g., 2003)

**Positions 252 – 258****Total number of T4 slip records**

- required 7 numeric
- total number of T4 slip records filed with this T4 Summary
- right-justify and pad with zeros

**Positions 259 – 271****Total employment income**

- 13 numeric
- accumulated total of employees' income, as reported on the T4 slip records filed with this T4 Summary
- right-justify and pad with zeros
- positions 259 – 269: dollars; 270 – 271: cents

**Positions 272 – 282****Total employees' Canada Pension Plan contributions**

- 11 numeric
- accumulated total of employees' Canada Pension Plan contributions, as reported on the T4 slip records filed with this T4 Summary
- right-justify and pad with zeros
- positions 272 – 280: dollars; 281 – 282: cents

**Note**

Do not include the total employees' Quebec Pension Plan contributions in this field.

**Positions 283 – 293****Total employees' Employment Insurance premiums**

- 11 numeric
- accumulated total of employees' Employment Insurance premiums, as reported on the T4 slip records filed with this T4 Summary

- right-justify and pad with zeros
- positions 283 – 291: dollars; 292 – 293: cents

**Positions 294 – 304****Total registered pension plan contributions**

- 11 numeric
- accumulated total of employees' registered pension plan contributions, as reported on the T4 slip records filed with this T4 Summary
- right-justify and pad with zeros
- positions 294 – 302: dollars; 303 – 304: cents

**Positions 305 – 317****Total income tax deducted**

- 13 numeric
- accumulated total of employees' income tax deductions, as reported on the T4 slip records filed with this T4 Summary
- right-justify and pad with zeros
- positions 305 – 315: dollars; 316 – 317: cents

**Positions 318 – 330****Total pension adjustment**

- 13 numeric
- accumulated total of employees' pension adjustment, as reported on the T4 slip records filed with this T4 Summary
- right-justify and pad with zeros
- positions 318 – 328: dollars; 329 – 330: cents

**Positions 331 – 343****Spare field**

- 13 alphanumeric
- must contain spaces

**Positions 344 – 354****Total employer's Canada Pension Plan contributions**

- 11 numeric
- right-justify and pad with zeros
- positions 344 – 352: dollars; 353 – 354: cents

**Positions 355 – 365****Total employer's Employment Insurance premiums**

- 11 numeric
- right-justify and pad with zeros
- positions 355 – 363: dollars; 364 – 365: cents

**Positions 366 – 374****First proprietor social insurance number (SIN)**

- 9 numeric
- if the employer is a Canadian-controlled private corporation or unincorporated, enter the SIN of the first proprietor or principal owner
- otherwise, store zeros in the entire field

## Positions 375 – 383 Second proprietor social insurance number (SIN)

- 9 numeric
- if the employer is a Canadian-controlled private corporation or unincorporated, enter the SIN of the second proprietor or second principal owner
- otherwise, store zeros in the entire field

### Note

See section 2.6, "Problems to avoid," for the formula we use to validate a SIN.

## Positions 384 – 394 Spare field

- 11 alphanumeric
- must contain spaces

## Position 395 Federal Youth Hires Program indicator

- **required** 1 numeric
- **0** for tax years after 2000
- **0** if this indicator is not required
- **1** if you are part of an associated group of employers for purposes of the Federal Youth Hires Program see the *Employers' Guide – Filing the T4 Slip and Summary Form* for details

## Position 396 – 400 Spare field

- 5 alphanumeric
- must contain spaces

## 7.0 – T4A Remuneration Paid (Pension, Retirement, Annuity, and Other Income) Return

The following sections provide a detailed outline of the specifications for entering the T4A return.

If you require more positions than the maximum allowable for the income fields, complete another slip as outlined in the related guide. Do not repeat all of the data on the additional slip. Enter only the employee's SIN and name, and complete the **required** boxes.

### 7.1 – T4A detailed summary of changes

We have made no changes to the T4A records:

### 7.2 – T4A fixed record format specifications

The following section outlines the requirements for entering the T4A return:

- The record length must be 744 characters. All records should be equal in length.

- The magnetic tape's physical block length should not exceed 32,736 characters (diskettes are not blocked).
- The T4A return format specifications consist of three fixed records of 744 characters each:
  - **T4A transmitter record (Form T619)** the first record on the magnetic medium
  - **T4A slip record** precedes the related summary record
  - **T4A Summary record** follows the related slip records

### 7.3 – T4A transmitter record (Form T619)

#### Positions 1 – 3 Type code

- **required** 3 numeric
- for a T4A return, always **901**

#### Positions 4 – 215

- for a detailed description of the fields in positions 4 – 215, see section 5.3, "T619 transmitter record"

#### Positions 216 – 744 Spare field

- 529 alphanumeric
- must contain spaces

### 7.4 – T4A slip record

The information provided on magnetic media should be as it appears on the T4A slip.

#### Positions 1 – 3 Type code

- **required** 3 numeric
- always **100**

#### Positions 4 – 23 Recipient last name

- **required** 20 alphanumeric
- first 20 letters of the recipient's last name
- omit titles such as Mr. and Mrs.
- do not include first name or initials
- left-justify and pad with spaces

#### Positions 24 – 35 Recipient first name

- **required** 12 alphanumeric
- first 12 letters of the recipient's first given name
- left-justify and pad with spaces

### Note

If only initials are available, provide the recipient's first initial in position 24.

### **Position 36**

#### **Recipient initial**

- 1 alphanumeric
- initial of the recipient's second given name
- where no second initial is available, store a space in this field

### **Positions 37 – 45**

#### **Recipient social insurance number (SIN)**

- **required** 9 numeric
- T4A slip, box 12
- where the recipient has failed to provide a SIN, store zeros in the entire field
- where a SIN does not apply (e.g., a corporation), store zeros in the entire field

#### **Note**

See section 2.6, "Problems to avoid," for the formula we use to validate a SIN.

### **Positions 46 – 60**

#### **Business Number (BN)**

- **required** 15 alphanumeric
- T4A slip, box 13
- the recipient's BN assigned by the CCRA
- where the recipient has failed to provide a BN, store zeros in the entire field
- where a BN does not apply (e.g., an individual), store zeros in the entire field

#### **Note**

See section 2.6, "Problems to avoid," for the formula we use to validate a BN.

### **Positions 61 – 90**

#### **Recipient corporation or partnership name – line 1**

- **required** 30 alphanumeric
- the first line of the recipient's name
- left-justify and pad with spaces

### **Positions 91 – 120**

#### **Recipient corporation or partnership name – line 2**

- 30 alphanumeric
- the second line of the recipient's name
- left-justify and pad with spaces

### **Position 121**

#### **Spare field**

- 1 alphanumeric
- must contain a space

### **Positions 122 – 151**

#### **Recipient address – line 1**

- 30 alphanumeric
- the first line of the recipient's address
- left-justify and pad with spaces

### **Positions 152 – 181**

#### **Recipient address – line 2**

- 30 alphanumeric
- the second line of the recipient's address
- left-justify and pad with spaces

### **Positions 182 – 209**

#### **Recipient city**

- **required** 28 alphanumeric
- the city in which the recipient is located
- left-justify and pad with spaces

### **Positions 210 – 211**

#### **Recipient province, territory, or state code**

- **required** 2 alpha
- the Canadian province or territory in which the recipient is located
- or
- the state in the USA where the recipient is located

Use the abbreviations listed in section 5.3 "T619 transmitter record," positions 168 - 169, "Transmitter province, territory, or state code."

- when the recipient's country code is neither **CAN** nor **USA**, store **ZZ** in this field

### **Positions 212 – 214**

#### **Recipient country code**

- 3 alphanumeric
- the country in which the recipient is located
- use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 – Codes for the Representation of Names of Countries*
- always **CAN** for Canada, and **USA** for the United States of America

### **Positions 215 – 224**

#### **Recipient postal code**

- **required** 10 alphanumeric
- the recipient's Canadian postal code
- format: alpha, numeric, alpha, numeric, alpha, numeric

---

#### **Example**

A9A9A9

---

- left-justify and pad with spaces
- or
- recipient's USA zip code
- left-justify and pad with spaces
- or
- where the recipient's country code is neither **CAN** nor **USA**, store the foreign postal code
- left-justify and pad with spaces

## Positions 225 – 244

### Recipient's number

- 20 alphanumeric
- T4A slip, box 14
- left-justify and pad with spaces
- if a number is not available, store spaces or zeros in the entire field

#### Note

All or a portion of this number should be printed on the T4A slip.

## Positions 245 – 259

### Payer's Business Number (BN)

- **required** 15 alphanumeric
- T4A slip, box 61
- must correspond to the "Business Number (BN)" on the related T4A Summary record
- enter the account number as used on Form PD7A, *Statement of Account for Current Source Deductions*

#### Example

Business Number: 999999999RP9999

#### Note

In order to process a return, the complete BN is required: 9 digits, RP, 4 digits.

## Positions 260 – 268

### Pension or superannuation

- 9 numeric
- T4A slip, box 16
- right-justify and pad with zeros
- positions 260 – 266: dollars; 267 – 268: cents

## Positions 269 – 270

### Box 16 code

- 2 numeric
- **00** if this code is not required
- **09** unregistered pension plan
- **13** if more than one code number applies
- **14** Status Indians (exempt income)

#### Note

See publication RC4157, *Employers' Guide – Filing the T4A Slip and Summary Form* for details.

## Positions 271 – 279

### Unregistered pension plan

- 9 numeric
- T4A slip, box 16 footnote
- indicate the amount, if any, included in "Pension or superannuation" that represents pension benefits paid from a pension fund, or plan that is not registered
- right-justify and pad with zeros
- positions 271 – 277: dollars; 278 – 279: cents

## Positions 280 – 288

### Status Indian (exempt income) – pension or superannuation

- 9 numeric
- T4A slip, box 16 footnote
- indicate the exempt amount, if any, included in "Pension or superannuation"
- right-justify and pad with zeros
- positions 280 – 286: dollars; 287 – 288: cents

## Positions 289 – 297

### Lump-sum payments

- 9 numeric
- T4A slip, box 18
- right-justify and pad with zeros
- positions 289 – 295: dollars; 296 – 297: cents

## Positions 298 – 299

### Box 18 code

- 2 numeric
- **00** if this code is not required
- **02** transfer of funds, paragraph 60(j)
- **08** RPP or deferred profit-sharing plan (DPSP) – not eligible for transfer
- **09** unregistered pension plan
- **10** lump-sum payments accrued before December 31, 1971, and income-averaging annuity contract (IAAC) annuities
- **13** if more than one code number applies
- **14** Status Indian (exempt income)

#### Note

See the *Employers' Guide – Filing the T4A Slip and Summary Form* for details.

## Positions 300 – 308

### Lump-sum payments accrued to December 31, 1971

- 9 numeric
- T4A slip, box 18 footnote
- indicate the amount, if any, included in the "Lump-sum payments" that accrued to December 31, 1971
- right-justify and pad with zeros
- positions 300 – 306: dollars; 307 – 308: cents

## Positions 309 – 317

### Status Indian (exempt income) – Lump-sum payments

- 9 numeric
- T4A slip, box 18 footnote
- indicate the exempt amount, if any, included in "Lump-sum payments"
- right-justify and pad with zeros
- positions 309 – 315: dollars; 316 – 317: cents

### **Positions 318 – 326**

#### **Lump-sum payments out of an RPP – Not eligible for transfer**

- 9 numeric
- T4A slip, box 18 footnote
- indicate the lump sum that we consider as income, if any, included in “Lump-sum payments” that represents an amount paid out of an RPP to an individual
- right-justify and pad with zeros
- positions 318 – 324: dollars; 325 – 326: cents

### **Positions 327 – 335**

#### **Lump-sum payments out of a DPSP – Not eligible for transfer**

- 9 numeric
- T4A slip, box 18 footnote
- indicate the lump sum, if any, included in “Lump-sum payments” that represents an amount paid out of a DPSP that is not eligible for transfer
- right-justify and pad with zeros
- positions 327 – 333: dollars; 334 – 335: cents

### **Positions 336 – 344**

#### **Lump-sum payments – Non-resident services transferred under paragraph 60(j)**

- 9 numeric
- T4A slip, box 18 footnote
- indicate the lump sum, if any, included in “Lump-sum payments” that represents an amount paid for benefits for non-resident services transferred under paragraph 60(j)
- right-justify and pad with zeros
- positions 336 – 342: dollars; 343 – 344: cents

### **Positions 345 – 353**

#### **Lump-sum payments – Unregistered pension benefits**

- 9 numeric
- T4A slip, box 18 footnote
- indicate the lump sum, if any, included in “Lump-sum payments” that represents an amount paid from an unregistered pension benefits fund or plan
- right-justify and pad with zeros
- positions 345 – 351: dollars; 352 – 353: cents

### **Positions 354 – 362**

#### **Lump-sum payments – Not eligible for transfer**

- 9 numeric
- T4A slip, box 18 footnote
- indicate the lump sum that we consider as income, if any, included in “Lump-sum payments” that represents an amount that was not eligible for transfer
- right-justify and pad with zeros
- positions 354 – 360: dollars; 361 – 362: cents

### **Positions 363 – 371**

#### **Self-employed commissions**

- 9 numeric
- T4A slip, box 20
- right-justify and pad with zeros
- positions 363 – 369: dollars; 370 – 371: cents

### **Positions 372 – 380**

#### **Income tax deducted**

- 9 numeric
- T4A slip, box 22
- right-justify and pad with zeros
- positions 372 – 378: dollars; 379 – 380: cents

### **Positions 381 – 389**

#### **Annuities**

- 9 numeric
- T4A slip, box 24
- right-justify and pad with zeros
- positions 381 – 387: dollars; 388 – 389: cents

### **Positions 390 – 391**

#### **Box 24 code**

- 2 numeric
- **00** if this code is not required
- **10** lump-sum payments accrued before December 31, 1971, and IAAC annuities
- **13** if more than one code number applies
- **15** instalment or annuity payments under a deferred profit-sharing plan (DPSP)

#### **Note**

See *Employers' Guide – Filing the T4A Slip and Summary Form* for details.

### **Positions 392 – 400**

#### **Instalment or annuity payments under a DPSP**

- 9 numeric
- T4A slip, box 24 footnote
- indicate the amount, if any, included in “Annuities” that represents an instalment or annuity payment under a deferred profit-sharing plan (DPSP)
- right-justify and pad with zeros
- positions 392 – 398: dollars; 399 – 400: cents

### **Positions 401 – 409**

#### **IAAC annuities**

- 9 numeric
- T4A slip, box 24 footnote
- indicate the amount, if any, included in “Annuities” that represents income-averaging annuity contract (IAAC) payments
- right-justify and pad with zeros
- positions 401 – 407: dollars; 408 – 409: cents

**Positions 410 – 418**  
**Eligible retiring allowances**

- 9 numeric
- T4A slip, box 26
- right-justify and pad with zeros
- positions 410 – 416: dollars; 417 – 418: cents

**Positions 419 – 420**  
**Box 26 code**

- 2 numeric
- 00 if this code is not required
- 14 Status Indian (exempt income)

**Note**

See *Employers' Guide – Filing the T4 Slip and Summary Form* for details.

**Positions 421 – 429**  
**Status Indian (exempt income) – Eligible retiring allowances**

- 9 numeric
- T4A slip, box 26 footnote
- indicate the exempt amount, if any, included in “Eligible retiring allowances”
- right-justify and pad with zeros
- positions 421 – 427: dollars; 428 – 429: cents

**Positions 430 – 438**  
**Non-eligible retiring allowances**

- 9 numeric
- T4A slip, box 27
- right-justify and pad with zeros
- positions 430 – 436: dollars; 437 – 438: cents

**Positions 439 – 440**  
**Box 27 code**

- 2 numeric
- 00 if this code is not required
- 14 Status Indian (exempt income)

**Note**

See *Employers' Guide – Filing the T4A Slip and Summary Form* for details.

**Positions 441 – 449**  
**Status Indian (exempt income) – Non-eligible retiring allowances**

- 9 numeric
- T4A slip, box 27 footnote
- indicate the exempt amount, if any, included in “non-eligible retiring allowances”
- right-justify and pad with zeros
- positions 441 – 447: dollars; 448 – 449: cents

**Positions 450 – 458**  
**Other income**

- 9 numeric
- T4A slip, box 28
- right-justify and pad with zeros
- positions 450 – 456: dollars; 457 – 458: cents

**Positions 459 – 460**  
**Box 28 code**

- 2 numeric
- 00 if this code is not required
- 04 research grant
- 05 scholarship, bursary, or fellowship
- 06 death benefit
- 07 income from wage loss replacement plan – not fully funded by recipient premiums
- 13 if more than one code number applies
- 14 Status Indian (exempt income)
- 16 medical travel (prescribed zone)
- 17 loan benefit (under subsection 80.4(2))
- 18 medical premium benefit
- 19 group term life insurance benefit
- 23 instalment or annuity payments from a revoked DPSP
- 24 board and lodging benefits at special work sites
- 25 disability benefits paid out of a superannuation or pension plan

**Note**

See *Employers' Guide – Filing the T4A Slip and Summary Form* for details. Except for certain circumstances, the codes for box 28 and box 38 should be the same.

**Positions 461 – 469**  
**Status Indian (exempt income) – Other income**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the exempt amount, if any, included in “Other income”
- right-justify and pad with zeros
- positions 461 – 467: dollars; 468 – 469: cents

**Positions 470 – 478**  
**Instalment or annuity payments under a revoked DPSP**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents an instalment or annuity payment under a revoked deferred profit-sharing plan (DPSP)
- right-justify and pad with zeros
- positions 470 – 476: dollars; 477 – 478: cents

**Positions 479 – 487**  
**Board and lodging at special work sites**

- 9 numeric
- T4A slip, box 28 footnote
- enter **only the exempted portion** of the board and lodging benefits for an employee who does not normally live in a prescribed zone but works at a work site in a prescribed zone, and meets the residency requirements for the northern residents deductions
- right-justify and pad with zeros
- positions 479 – 485: dollars; 486 – 487: cents

## **Positions 488 – 496**

### **Medical travel**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents medical travel assistance for an employee who normally lives in a prescribed zone and works at a special work site in a prescribed zone
- right-justify and pad with zeros
- positions 488 – 494: dollars; 495 – 496: cents

## **Positions 497 – 505**

### **Loan benefit under subsection 80.4(2)**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents loans received because of shareholding
- right-justify and pad with zeros
- positions 497 – 503: dollars; 504 – 505: cents

## **Positions 506 – 514**

### **Medical premium benefit**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents a premium or contribution made on behalf of an employee, or a retired person to a provincial health services insurance plan
- right-justify and pad with zeros
- positions 506 – 512: dollars; 513 – 514: cents

## **Positions 515 – 523**

### **Research grants**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents a research grant
- right-justify and pad with zeros
- positions 515 – 521: dollars; 522 – 523: cents

## **Positions 524 – 532**

### **Scholarships, fellowships, or bursaries**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents scholarships, fellowships, or bursaries
- right-justify and pad with zeros
- positions 524 – 530: dollars; 531 – 532: cents

## **Positions 533 – 541**

### **Income from wage loss replacement plans, not fully funded by employee premiums**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents income from a wage loss replacement plan that is not fully funded by employee premiums
- right-justify and pad with zeros
- positions 533 – 539: dollars; 540 – 541: cents

## **Positions 542 – 550**

### **Death benefits**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents death benefits
- right-justify and pad with zeros
- positions 542 – 548: dollars; 549 – 550: cents

## **Positions 551 – 559**

### **Disability benefits**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents disability benefits paid out of a superannuation or pension plan
- right-justify and pad with zeros
- positions 551 – 557: dollars; 558 – 559: cents

## **Positions 560 – 568**

### **Group term life insurance benefit**

- 9 numeric
- T4A slip, box 28 footnote
- indicate the amount, if any, included in “Other income” that represents a group term life insurance benefit
- right-justify and pad with zeros
- positions 560 – 566: dollars; 567 – 568: cents

## **Positions 569 – 577**

### **Patronage allocations**

- 9 numeric
- T4A slip, box 30
- right-justify and pad with zeros
- positions 569 – 575: dollars; 576 – 577: cents

## **Positions 578 – 586**

### **Registered pension plan contributions (past service)**

- 9 numeric
- T4A slip, box 32
- right-justify and pad with zeros
- positions 578 – 584: dollars; 585 – 586: cents

## **Positions 587 – 588**

### **Box 32 code**

- 2 numeric
- **00** if this code is not required
- **26** pre-1990 past service contributions

#### **Note**

See *Employers' Guide – Filing the T4A Slip and Summary Form* for details.

**Positions 589 – 597**  
**Registered pension plan contributions**  
**(pre-1990 past service)**

- 9 numeric
- T4A slip, box 32 footnote
- indicate the amount, if any, included in “Registered pension plan contributions (past service)” that represents contributions made by a former employee to buy pre-1990 past service
- right-justify and pad with zeros
- positions 589 – 595: dollars; 596 – 597: cents

**Positions 598 – 604**  
**Pension adjustment**

- 7 numeric
- T4A slip, box 34
- right-justify and pad with zeros
- positions 598 – 602: dollars; 603 – 604: cents

**Positions 605 – 611**  
**Pension plan or DPSP registration number**

- 7 numeric
- T4A slip, box 36
- enter the registration number issued by the CCRA for the plan where the most amount of pension adjustment was reported
- right-justify and pad with zeros
- otherwise, store zeros in the entire field

**Positions 612 – 613**  
**Footnote code**

- 2 numeric
- T4A slip, box 38
- the footnote code, as it appears on the T4A slip in the *Employer’s Guide – Filing the T4A Slip and Summary Form* or
- **00** if this code is not required

**Note**

See *Employers’ Guide – Filing the T4A Slip and Summary Form* for details. Except for certain circumstances, the codes for box 28 and box 38 should be the same.

**Positions 614 – 673**  
**Footnote description area**

- 60 alphanumeric
- to be used when a footnote description is required
- dollar amounts must be entered in the footnote field which follows the related T4A slip box field position
- refer to the *Employers’ Guide – Filing the T4A Slip and Summary Form* for instructions about the type of information you must provide
- left-justify and pad with spaces

**Positions 674 – 682**  
**RESP accumulated income payments**

- 9 numeric
- T4A slip, box 40
- right-justify and pad with zeros
- positions 674 – 680: dollars; 681 – 682: cents

**Positions 683 – 684**  
**Box 40 code**

- 2 numeric
- **00** if this code is not required
- **22** RESP accumulated income payments to someone other than the subscriber or subscriber’s spouse

**Note**

See *Employers’ Guide – Filing the T4A Slip and Summary Form* for details.

**Positions 685 – 693**  
**RESP educational assistance payments**

- 9 numeric
- T4A slip, box 42
- right-justify and pad with zeros
- positions 685 – 691: dollars; 692 – 693: cents

**Positions 694 – 702**  
**Charitable donations**

- 9 numeric
- T4A slip, box 46
- right-justify and pad with zeros
- positions 694 – 700: dollars; 701 – 702: cents

**Position 703 – 744**  
**Spare field**

- 42 alphanumeric
- must contain spaces

**7.5 – T4A Summary record**

**Positions 1 – 3**  
**Type code**

- **required** 3 numeric
- always **301**

**Positions 4 – 18**  
**Business Number (BN)**

- **required** 15 alphanumeric
- enter the account number as used on Form PD7A, *Statement of Account for Current Source Deductions*

---

**Example**

Business Number: 999999999RP9999

---

**Note**

In order to process a return, the complete BN is required: 9 digits, RP, 4 digits.

**Positions 19 – 48**  
**Payer name – line 1**

- **required** 30 alphanumeric
- the first line of payer’s name
- left-justify and pad with spaces

## Positions 49 – 78

### Payer name – line 2

- 30 alphanumeric
- the second line of payer's name
- left-justify and pad with spaces

## Positions 79 – 108

### Payer name – line 3

- 30 alphanumeric
- use "care of" or "attention"
- left-justify and pad with spaces

## Positions 109 – 138

### Payer address – line 1

- 30 alphanumeric
- the first line of the payer's address
- left-justify and pad with spaces

## Positions 139 – 168

### Payer address – line 2

- 30 alphanumeric
- the second line of the payer's address
- left-justify and pad with spaces

## Positions 169 – 196

### Payer city

- **required** 28 alphanumeric
- the city in which the payer is located
- left-justify and pad with spaces

## Positions 197 – 198

### Payer province, territory, or state code

- **required** 2 alpha
- the Canadian province or territory in which the payer is located

or

- the state in the USA where the payer is located

Use the abbreviations listed in section 5.3, "T619 transmitter record," positions 168 - 169, "Transmitter province, territory, or state code."

- when the payer's country code is neither **CAN** nor **USA**, store **ZZ** in this field

## Positions 199 – 201

### Payer country code

- 3 alphanumeric
- the country in which the payer is located
- use the alphabetic country codes as outlined in the *International Standard (ISO 3166 - Codes for the Representation of Names of Countries)*
- always **CAN** for Canada, and **USA** for the United States of America

## Positions 202 – 211

### Payer postal code

- **required** 10 alphanumeric
- the payer's Canadian postal code
- format: alpha, numeric, alpha, numeric, alpha, numeric

### Example

A9A9A9

- left-justify and pad with spaces
- or
- the payer's USA zip code
- left-justify and pad with spaces
- or
- when the payer's country code is neither **CAN** nor **USA**, store the foreign postal code
- left-justify and pad with spaces

## Positions 212 – 233

### Accounting contact name

- **required** 22 alphanumeric
- accounting contact's first name followed by last name for this return
- omit titles such as Mr. and Mrs.
- left-justify and pad with spaces

## Positions 234 – 236

### Accounting contact area code

- **required** 3 numeric
- area code of telephone number

## Positions 237 – 243

### Accounting contact telephone number

- **required** 7 numeric
- telephone number of accounting contact

## Positions 244 – 247

### Accounting contact extension

- **required** 4 numeric
- extension of accounting contact
- right-justify and pad with zeros
- otherwise, store zeros in the entire field

## Positions 248 – 251

### Taxation year

- **required** 4 numeric
- the taxation year (e.g., 2003)

## Positions 252 – 258

### Total number of T4A slip records

- **required** 7 numeric
- total number of T4A slip records filed with this T4A Summary
- right-justify and pad with zeros

**Positions 259 – 271****Total pension or superannuation**

- 13 numeric
- accumulated total of recipients' pension or superannuation, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 259 – 269: dollars; 270 – 271: cents

**Positions 272 – 284****Total lump-sum payments**

- 13 numeric
- accumulated total of recipients' lump-sum payments, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 272 – 282: dollars; 283 – 284: cents

**Positions 285 – 297****Total self-employed commissions**

- 13 numeric
- accumulated total of recipients' self-employed commissions, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 285 – 295: dollars; 296 – 297: cents

**Positions 298 – 310****Total patronage allocations**

- 13 numeric
- accumulated total of recipients' patronage allocations, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 298 – 308: dollars; 309 – 310: cents

**Positions 311 – 323****Total pension plan contributions (past service)**

- 13 numeric
- accumulated total of recipients' pension plan contributions, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 311 – 321: dollars; 322 – 323: cents

**Positions 324 – 336****Total annuities**

- 13 numeric
- accumulated total of recipients' annuities, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 324 – 334: dollars; 335 – 336: cents

**Positions 337 – 349****Total other income**

- 13 numeric
- accumulated total of recipients' other income, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 337 – 347: dollars; 348 – 349: cents

**Positions 350 – 362****Total eligible retiring allowances**

- 13 numeric
- accumulated total of recipients' eligible retiring allowances, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 350 – 360: dollars; 361 – 362: cents

**Positions 363 – 375****Total non-eligible retiring allowances**

- 13 numeric
- accumulated total of recipients' non-eligible retiring allowances, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 363 – 373: dollars; 374 – 375: cents

**Positions 376 – 388****Total income tax deductions**

- 13 numeric
- accumulated total of recipients' income tax deductions, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 376 – 386: dollars; 387 – 388: cents

**Positions 389 – 401****Total pension adjustment**

- 13 numeric
- accumulated total of recipients' pension adjustment, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 389 – 399: dollars; 400 – 401: cents

**Positions 402 – 414****Total RESP accumulated income payments**

- 13 numeric
- accumulated total of recipients' RESP accumulated income payments, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 402 – 412: dollars; 413 – 414: cents

## Positions 415 – 427

### Total RESP educational assistance payments

- 13 numeric
- accumulated total of recipients' RESP educational assistance payments, as reported on the T4A slip records filed with this T4A Summary
- right-justify and pad with zeros
- positions 415 – 425: dollars; 426 – 427: cents

## Positions 428 – 448

### Registered pension plan registration number

- 21 numeric
- positions 428 – 434: enter the registration number issued by the CCRA for the first plan
- positions 435 – 441: enter the registration number issued by the CCRA for the second plan
- positions 442 – 448: enter the registration number issued by the CCRA for the third plan
- otherwise, store zeros in the entire field

## Positions 449 – 457

### First proprietor social insurance number (SIN)

- 9 numeric
- if the employer is a Canadian-controlled private corporation or unincorporated, enter the SIN of the first proprietor or principal owner
- otherwise, store zeros in the entire field

## Positions 458 – 466

### Second proprietor social insurance number (SIN)

- 9 numeric
- if the employer is a Canadian-controlled private corporation or unincorporated, enter the SIN of the second proprietor or second principal owner
- otherwise, store zeros in the entire field

#### Note

See section 2.6, "Problems to avoid," for the formula we use to validate a SIN.

## Positions 467 – 744

### Spare field

- 278 alphanumeric
- must contain spaces

## 8.0 – T4A-NR Remuneration Paid Return

The following sections provide a detailed outline of the specifications for entering the T4A-NR return.

If you require more positions than the maximum allowable for the income fields, complete another slip as outlined in the related guide. Do not repeat all of the data on the additional slip. Enter only the employee's SIN and name, and complete the **required** boxes.

## 8.1 – T4A-NR detailed summary of changes

We have made no changes to the T4A-NR slip record.

## 8.2 – T4A-NR fixed record format specifications

The following section outlines the requirements for entering the T4A-NR return:

- The record length must be 320 characters. All records should be equal in length.
- The magnetic tape's physical block length should not exceed 32,640 characters (diskettes are not blocked).
- The T4A-NR return format specifications consist of three fixed records of 320 characters each:
  - **T4A-NR transmitter record (Form T619)** the first record on the magnetic medium
  - **T4A-NR slip record** precedes the related summary record
  - **T4A-NR Summary record** follows the related slip records

## 8.3 – T4A-NR transmitter record (Form T619)

### Positions 1 – 3

#### Type code

- **required** 3 numeric
- for a T4A-NR return, always **902**

### Positions 4 – 215

- for a detailed description of the fields in positions 4 – 215, see section 5.3, "T619 transmitter record"

### Positions 216 – 320

#### Spare field

- 105 alphanumeric
- must contain spaces

## 8.4 – T4A-NR slip record

The information provided on magnetic media should be as it appears on the T4A-NR slip.

### Positions 1 – 3

#### Type code

- **required** 3 numeric
- always **130**

## Positions 4 – 23

### Recipient last name

- **required** 20 alphanumeric
- first 20 letters of the recipient's last name (or corporation name)
- omit titles such as Mr. and Mrs.
- do not include first name or initials
- left-justify and pad with spaces

## Positions 24 – 35

### Recipient first name

- **required** 12 alphanumeric
- first 12 letters of the recipient's first given name
- left-justify and pad with spaces

#### Note

If only initials are available, provide the recipient's first initial in position 24.

## Position 36

### Recipient initial

- 1 alphanumeric
- initial of the recipient's second given name
- where no second initial is available, store a space in this field

## Positions 37 – 66

### Recipient address – line 1

- 30 alphanumeric
- the first line of the recipient's address
- left-justify and pad with spaces

## Positions 67 – 96

### Recipient address – line 2

- 30 alphanumeric
- the second line of the recipient's address
- left-justify and pad with spaces

## Positions 97 – 124

### Recipient city

- **required** 28 alphanumeric
- the city in which the recipient is located
- left-justify and pad with spaces

## Positions 125 – 126

### Recipient state code

- **required** 2 alpha
- the state in the USA where the recipient is located

Use the abbreviations listed in section 5.3, "T619 transmitter record," positions 168 – 169, "Transmitter province, territory, or state code."

- when the recipient's country code is not **USA**, store **ZZ** in this field

## Positions 127 – 129

### Recipient country code

- 3 alphanumeric
- the country in which the recipient is located
- use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 – Codes for the Representation of Names of Countries*
- always **USA** for the United States of America

## Positions 130 – 139

### Recipient zip code or postal code

- **required** 10 alphanumeric
  - the recipient's USA zip code
  - left-justify and pad with spaces
- or
- when the recipient's country code is not **USA**, store the foreign postal code
  - left-justify and pad with spaces

## Positions 140 – 148

### Recipient Canadian social insurance number (SIN)

- **required** 9 numeric
- T4A-NR slip, box 14
- where the recipient has failed to provide a Canadian SIN, store zeros in the entire field

#### Note

See section 2.6, "Problems to avoid," for the formula we use to validate a SIN.

## Positions 149 – 168

### Recipient foreign social security number

- **required** 20 alphanumeric
- T4A-NR slip, box 12
- where the recipient has failed to provide a foreign social security number, store zeros in the entire field

## Positions 169 – 183

### Business Number (BN)

- **required** 15 alphanumeric
- T4A-NR slip, box 28
- must correspond to the Business Number (BN) on the related T4A-NR Summary record
- enter the account number as used on Form PD7A, *Statement of Account for Current Source Deductions*

---

#### Example

Business Number: 999999999RP9999

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#### Note

In order to process a return, the complete BN is required: 9 digits, RP, 4 digits.

## Positions 184 – 194

### Gross income

- 11 numeric
- T4A-NR slip, box 18
- right-justify and pad with zeros
- positions 184 – 192: dollars; 193 – 194: cents

## Position 195

### Reduction authorized

- 1 numeric
- T4A-NR slip, box 23
- 1 if you have received written authorization from the CCRA to reduce or waive the required withholding on the gross payment to the non-resident
- 2 if you have not received this authorization

## Positions 196 – 204

### Income tax deducted

- 9 numeric
- T4A-NR slip, box 22
- right-justify and pad with zeros
- positions 196 – 202: dollars; 203 – 204: cents

## Positions 205 – 213

### Travel expenses

- 9 numeric
- T4A-NR slip, box 20
- right-justify and pad with zeros
- positions 205 – 211: dollars; 212 – 213: cents

## Positions 214 – 241

### City where services rendered

- 28 alphanumeric
- T4A-NR slip, box 24
- enter the name of the Canadian city where the actual services were performed
- left-justify and pad with spaces

## Positions 242 – 243

### Province, territory, or country where services rendered

- 2 alpha
- T4A-NR slip, box 24
- enter Canadian province, territory, or country where the actual services were performed
- use the following abbreviations:

NL – Newfoundland and Labrador	SK – Saskatchewan
NS – Nova Scotia	AB – Alberta
PE – Prince Edward Island	BC – British Columbia
NB – New Brunswick	YT – Yukon Territory
QC – Quebec	NT – Northwest Territories
ON – Ontario	NU – Nunavut
MB – Manitoba	US – United States
	ZZ – Other

## Positions 244 – 246

### Tax country code

- required 3 alphanumeric
- T4A-NR slip
- enter the country of residency for tax purposes
- use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 – Codes for the Representation of Names of Countries*
- always **CAN** for Canada, and **USA** for the United States of America

## Positions 247 – 249

### Number of days recipient was present in Canada

- 3 numeric
- T4A-NR slip, box 26
- enter the total number of days, including weekends and holidays, that the non-resident was present in Canada during this calendar year while under contract with the payer
- right-justify and pad with zeros

## Positions 250 – 279

### Professional name (if applicable)

- 30 alphanumeric
- T4A-NR slip, box 16
- left-justify and pad with spaces
- otherwise, store spaces in the entire field

## Positions 280 – 283

### Non-resident's service industry

- 4 numeric
- for tax year 2001 and previous years only, otherwise enter zeroes
- enter the industrial code which describes the non-resident's business operation
- use the following list of Standard Industrial Codes:

0710 – Petroleum and Gas
4010 – Construction
4510 – Transportation
4810 – Communications
7710 – Business Professionals
7750 – Architectural Engineering, Scientific/Technical Services
8510 – Educational Services
8610 – Medical Professionals
9610 – Entertainment and Sports
9710 – Other Personal Services

## Positions 284 – 285

### Non-Resident's Industry Classification System Code

- required 2 numeric
- T4A-NR slip, box 28
- for 2003 and subsequent tax years only, otherwise enter zeroes

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

- 21 - Mining and Oil and Gas Extraction
- 23 - Construction
- 48 - Transportation
- 49 - Warehousing
- 51 - Information and Cultural Industries
- 61 - Educational Services
- 62 - Health Care and Social Assistance
- 71 - Arts, Entertainment, and Recreation
- 81 - Other Personal Services (except Public Administration)
- 91 - Public Administration

Non-residents working in the film, or television industry should always be coded as 51, "Information and Cultural Industries."

Non-residents involved in live performances and/or sporting events should always be coded as 71, "Arts, Entertainment, and Recreation."

### Positions 286 – 320

#### Spare field

- 35 alphanumeric
- must contain spaces

## 8.5 – T4A-NR Summary record

### Positions 1 – 3

#### Type code

- **required** 3 numeric
- always 311

### Positions 4 – 18

#### Business Number (BN)

- **required** 15 alphanumeric
- enter the account number as used on Form PD7A, *Statement of Account for Current Source Deductions*

#### Example

Business Number: 999999999RP9999

#### Note

In order to process a return, the complete BN is required: 9 digits, RP, 4 digits.

### Positions 19 – 48

#### Payer name – line 1

- **required** 30 alphanumeric
- the first line of payer's name
- left-justify and pad with spaces

### Positions 49 – 78

#### Payer name – line 2

- 30 alphanumeric
- the second line of payer's name
- left-justify and pad with spaces

### Positions 79 – 108

#### Payer name – line 3

- 30 alphanumeric
- use "care of" or "attention"
- left-justify and pad with spaces

### Positions 109 – 138

#### Payer address – line 1

- 30 alphanumeric
- the first line of the payer's address
- left-justify and pad with spaces

### Positions 139 – 168

#### Payer address – line 2

- 30 alphanumeric
- the second line of the payer's address
- left-justify and pad with spaces

### Positions 169 – 196

#### Payer city

- **required** 28 alphanumeric
- the city in which the payer is located
- left-justify and pad with spaces

### Positions 197 – 198

#### Payer province, territory, or state code

- **required** 2 alpha
- the Canadian province or territory in which the payer is located
- or
- the state in the USA where the payer is located

Use the abbreviations listed in section 5.3, "T619 transmitter record," positions 168 – 169, "Transmitter province, territory, or state code."

- when the payer's country code is neither **CAN** nor **USA**, store **ZZ** in this field

### Positions 199 – 201

#### Payer country code

- 3 alphanumeric
- the country in which the payer is located
- use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 – Codes for the Representation of Names of Countries*
- always **CAN** for Canada, and **USA** for the United States of America

### Positions 202 – 211

#### Payer postal code

- **required** 10 alphanumeric
- the payer's Canadian postal code
- format: alpha, numeric, alpha, numeric, alpha, numeric

#### Example

A9A9A9

- left-justify and pad with spaces
- or
- the payer's USA zip code
- left-justify and pad with spaces
- or
- when the payer's country code is neither CAN nor USA, store the foreign postal code
- left-justify and pad with spaces

### **Positions 212 – 233**

#### **Accounting contact name**

- **required** 22 alphanumeric
- accounting contact's first name followed by last name for this return
- omit titles such as Mr. and Mrs.
- left-justify and pad with spaces

### **Positions 234 – 236**

#### **Accounting contact area code**

- **required** 3 numeric
- area code of telephone number

### **Positions 237 – 243**

#### **Accounting contact telephone number**

- **required** 7 numeric
- telephone number of accounting contact

### **Positions 244 – 247**

#### **Taxation year**

- **required** 4 numeric
- the taxation year (e.g., 2003)

### **Positions 248 – 254**

#### **Total number of T4A-NR slip records**

- **required** 7 numeric
- total number of T4A-NR slip records filed with this T4A-NR Summary
- right-justify and pad with zeros

### **Positions 255 – 265**

#### **Total gross income**

- 11 numeric
- accumulated total of recipients' gross income, as reported on the T4A-NR slips filed with this T4A-NR Summary
- right-justify and pad with zeros
- positions 255 – 263: dollars; 264 – 265: cents

### **Positions 266 – 276**

#### **Total income tax deducted**

- 11 numeric
- accumulated total of recipients' income tax deducted, as reported on the T4A-NR slips filed with this T4A-NR Summary
- right-justify and pad with zeros
- positions 266 – 274: dollars; 275 – 276: cents

### **Positions 277 – 287**

#### **Total travel expenses**

- 11 numeric
- accumulated total of recipients' travel expenses, as reported on the T4A-NR slips filed with this T4A-NR Summary
- right-justify and pad with zeros
- positions 277 – 285: dollars; 286 – 287: cents

### **Positions 288 – 296**

#### **First proprietor social insurance number (SIN)**

- 9 numeric
- if the payer is a Canadian-controlled private corporation or unincorporated, enter the SIN of the first proprietor or principal owner
- otherwise, store zeros in the entire field

### **Positions 297 – 305**

#### **Second proprietor social insurance number (SIN)**

- 9 numeric
- if the payer is a Canadian-controlled private corporation or unincorporated, enter the SIN of the second proprietor or second principal owner
- otherwise, store zeros in the entire field

#### **Note**

See section 2.6, "Problems to avoid," for the formula we use to validate a SIN.

### **Positions 306 – 320**

#### **Spare field**

- 15 alphanumeric
- must contain spaces

## Appendix A – Related Publications

We issue a number of forms, guides, and other publications.

Get the most up-to-date revision of the interpretation bulletins and information circulars that we refer to in this guide.

Below, we list publications that may help you. These are available free of charge from any CCRA tax centre or tax services office and/or on our Web site.

### Information circulars

Number	Title
76-12	<i>Applicable Rate of Part XIII Tax on Amounts Paid or Credited to Persons in Countries With Which Canada Has a Tax Convention</i>
77-16	<i>Non-Resident Income Tax</i>
78-10	<i>Books and Records Retention/Destruction</i>
82-2	<i>Social Insurance Number Legislation That Relates to the Preparation of Information Slips</i>
97-2	<i>Customized Forms</i>

### Interpretation bulletins

Number	Title
IT-202	<i>Employees' or Workers' Compensation</i>
IT-428	<i>Wage Loss Replacement Plans</i>

### Guides and other publications

Number	Title
RC4120	<i>Employers' Guide – Filing the T4 Slip and Summary Form</i>
RC4157	<i>Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary Form</i>
RC4258 *	<i>Computer Specifications for Data Filed on Magnetic Media – AGR-1, Statement of Farm-Support Payments</i>
T4001	<i>Employers' Guide – Payroll Deductions (Basic Information)</i>
T4013	<i>T3 – Trust Guide</i>
T4015	<i>T5 Guide – Return of Investment Income</i>
T4026 *	<i>Computer Specifications for Data Filed on Magnetic Media – T1204, Government Service Contract Payments</i>
T4027 *	<i>Computer Specifications for Data Filed on Magnetic Media – T5018, Statement of Contract Payments</i>
T4028 *	<i>Computer Specifications for Data Filed on Magnetic Media – T4, T4A, and T4A-NR</i>
T4029 *	<i>Computer Specifications for Data Filed on Magnetic Media – SAFER, T4A(OAS), T4A(P), T4E, and T5007</i>
T4031*	<i>Computer Specifications for Data Filed on Magnetic Media – T5, T5008, T4RSP, T4RIF, NR4, and T3</i>
T4061	<i>Non-Resident Withholding Tax Guide</i>
T4079	<i>T4RSP and T4RIF Guide</i>
T4091	<i>T5008 Guide – Return of Securities Transactions</i>
T4115	<i>T5007 Guide – Return of Benefits</i>
T4130	<i>Employers' Guide – Taxable Benefits</i>

\* Available on-line only.