

Computer Specifications for Data Filed on Magnetic Media **T5, T5008, T4RSP, T4RIF, NR4, and T3**

Available on-line only

What's New for 2003

There are no changes to the T5, T5008, T4RSP, T4RIF, NR4 and T3 slips and summaries for the 2003 tax year.

For the 2003 tax year, the only acceptable record length for the T5 form is 672.

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**.

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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 T5, T5008, T4RSP, T4RIF, NR4, and T3 returns on computer-produced magnetic media.

Note for the T3 return

Filing slips and a summary form will fulfill only part of the T3 filing requirements. You still have to file Form T3, *Statement of Trust Income Allocations and Designations*.

Use this guide along with the following guides to know how to complete the returns: T4015, *T5 Guide – Return of Investment Income*; T4091, *T5008 Guide – Return of Securities Transactions*; T4079, *T4RSP and T4RIF Guide*; T4061, *Non-Resident Withholding Tax Guide*; and T4013, *T3 Trust Guide*.

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.

- 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*

- T4028, *Computer Specifications for Data Filed on Magnetic Media – T4, T4A, and T4A-NR*
- T4029, *Computer Specifications for Data Filed on Magnetic Media – SAFER, T4(OAS), T4A(P), T4E, and T5007*
- 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 the NR4, under section 202 of the *Income Tax Regulations*, you are required to file an information return by **March 31st**, or, if it is a trust, the filing deadline is 90 days from the end of the trust’s taxation year end. For the T3, under section 204 of the *Income Tax Regulations*, an information return has to be filed no later than 90 days from the end of the trust’s taxation year end. 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.

Clearly mark the test magnetic media “FOR TEST PURPOSES ONLY.”

Send the completed test package to the Magnetic Media Processing Team at the address printed 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	
	$\times \underline{2}$	$\times \underline{2}$	$\times \underline{2}$	$\times \underline{2}$	
	18	18	18	18	
Cross-add the resulting digits (1 + 8 + 1 + 8 + 1 + 8 + 1 + 8)					= 36
Cross-add the 1st, 3rd, 5 th , and 7th digits (9 + 9 + 9 + 9)					= 36
Total					72
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 mode. 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" tapes). 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 on the next page.

Note

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

Reserved – Réserve		Type of Return – Genre de déclaration					
Transmitter Name – Nom du transmetteur							
Transmitter Number N° du transmetteur	M	M					
Sequence Number N° de sequence				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 **T5** return, always **905**
- for a **T5008** return, always **908**
- for a **T4RSP** return, always **906**
- for a **T4RIF** return, always **907**
- for a **NR4** return, always **916**
- for a **T3** return, always **903**

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

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	OK - Oklahoma
HI - Hawaii	OR - Oregon
ID - Idaho	PA - Pennsylvania
IL - Illinois	PR - Puerto Rico
IN - Indiana	RI - Rhode Island
IA - Iowa	SC - South Carolina
KS - Kansas	SD - South Dakota
KY - Kentucky	TN - Tennessee
LA - Louisiana	TX - Texas
ME - Maine	UT - Utah
MD - Maryland	VT - Vermont
MA - Massachusetts	VA - Virginia
MI - Michigan	WA - Washington
MN - Minnesota	WV - West Virginia
MS - Mississippi	WI - Wisconsin
MO - Missouri	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 **T5** return, 457 alphanumeric
- for a **T5008** return, 81 alphanumeric
- for a **T4RSP** return, 201 alphanumeric
- for a **T4RIF** return, 145 alphanumeric
- for a **NR4** return, 137 alphanumeric
- for a **T3** return, 393 alphanumeric
- must contain spaces

Note

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

6.0 – T5 Statement – Return of Investment Income

The following sections provide a detailed outline of the specifications for entering the T5 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 – T5 detailed summary of changes

We have made no changes to the T5 records.

Note

Unclaimed dividends and/or interest subsequently paid out must be reported on paper T5 slips with a related T5 Summary in accordance with the instructions found in the *T5 Guide – Return of Investment Income*.

6.2 – T5 fixed record format specifications

The following section outlines the requirements for entering the T5 information return:

- The record length must be 672 characters. All records should be equal in length.
- The magnetic tape's physical block length should not exceed 32,256 characters (diskettes are not blocked).
- The T5 return format specifications consist of three fixed records of 672 characters each:
 - **T5 transmitter record (Form T619)**
the first record on the magnetic medium
 - **T5 slip record**
precedes the related summary record
 - **T5 Summary record**
follows the related slip records

6.3 – T5 transmitter record (Form T619)

Positions 1 – 3 Type code

- required 3 numeric
- for a **T5** return, always **905**

Positions 4 – 215

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

Positions 216 – 672 Spare field

- 457 alphanumeric
- must contain spaces

6.4 – T5 slip record

Positions 1 – 3

Type code

- required 3 numeric
- always 180

Positions 4 – 23

Individual 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

Individual 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

Individual 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 – 56

Second individual recipient last name

- required 20 alphanumeric
- if a second recipient's name appears on the T5 slip, the first 20 letters of the second 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 57 – 68

Second individual recipient first name

- required 12 alphanumeric
- if a second recipient's name appears on the T5 slip, the first 12 letters of the second recipient's first given name
- left-justify and pad with spaces

Note

If only initials are available, provide the second recipient's first initial in position 57.

Position 69

Second individual recipient initial

- 1 alphanumeric
- if a second recipient's name appears on the T5 slip, the initial of the second recipient's second given name
- where no second initial is available, store a space in this field

Positions 70 – 78

Individual recipient social insurance number (SIN)

- required 9 numeric
- T5 slip, box 22
- the recipient's SIN
- 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 79 – 87

Recipient Business Number (BN)

- required 9 numeric
- T5 slip, box 22
- the first 9 digits of 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 88 – 117

Corporation, organization, association, or institution recipient name – line 1

- required 30 alphanumeric
- the first line of the recipient corporation, organization, association, or institution's name
- left-justify and pad with spaces

Positions 118 – 147

Corporation, organization, association, or institution recipient name – line 2

- 30 alphanumeric
- the second line of the recipient corporation, organization, association, or institution's name
- left-justify and pad with spaces

Positions 148 – 177

Recipient address – line 1

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

Positions 178 – 207

Recipient address – line 2

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

Positions 208 – 235

Recipient city

- required 28 alphanumeric
- the recipient's city
- left-justify and pad with spaces

Positions 236 – 237

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 238 – 240

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 241 – 250

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

Positions 251 – 259

Filer identification number

- required 2 alpha, 7 numeric
- the filer identification number assigned to file the T5 information returns with the CCRA
- must correspond to the "Filer identification number" on the related T5 Summary record
- positions 251 – 252: alpha portion of filer identification number
- positions 253 – 259: numeric portion of filer identification number

Example

AA9999999

Positions 260 – 267

Recipient bank transit number

- required 8 alphanumeric
- T5 slip, box 28
- the transit number assigned to the recipient's bank branch
- left-justify and pad with spaces
- where no bank transit number is present, store spaces in the entire field

Positions 268 – 279

Recipient account number

- required 12 alphanumeric
- T5 slip, box 29
- the account number to which the interest income applies
- left-justify and pad with spaces
- where no account number is present, store spaces in the entire field

Positions 280 – 290

Actual amount of dividends

- 11 numeric
- T5 slip, box 10
- right-justify and pad with zeros
- positions 280 – 288: dollars; 289 – 290: cents

Positions 291 – 301

Taxable amount of dividends

- 11 numeric
- T5 slip, box 11
- right-justify and pad with zeros
- positions 291 – 299: dollars; 300 – 301: cents

Positions 302 – 312

Federal dividend tax credit

- 11 numeric
- T5 slip, box 12
- right-justify and pad with zeros
- positions 302 – 310: dollars; 311 – 312: cents

Positions 313 – 325

Interest from Canadian sources

- 13 numeric
- T5 slip, box 13
- right-justify and pad with zeros
- positions 313 – 323: dollars; 324 – 325: cents

Positions 326 – 336

Other income from Canadian sources

- 11 numeric
- T5 slip, box 14
- right-justify and pad with zeros
- positions 326 – 334: dollars; 335 – 336: cents

Positions 337 – 347

Foreign income

- 11 numeric
- T5 slip, box 15
- right-justify and pad with zeros
- positions 337 – 345: dollars; 346 – 347: cents

Positions 348 – 358

Foreign tax paid

- 11 numeric
- T5 slip, box 16
- right-justify and pad with zeros
- positions 348 – 356: dollars; 357 – 358: cents

Positions 359 – 369

Royalties from Canadian sources

- 11 numeric
- T5 slip, box 17
- right-justify and pad with zeros
- positions 359 – 367: dollars; 368 – 369: cents

Positions 370 – 380

Capital gains dividends – period 3

- 11 numeric
- T5 slip, box 18
- for tax years after 2000, report the full amount from January 1 to December 31
- for the tax year 2000, report the amount from October 18, 2000, to December 31, 2000
- right-justify and pad with zeros
- positions 370 – 378: dollars; 379 – 380: cents

Positions 381 – 391

Accrued income – annuities

- 11 numeric
- T5 slip, box 19
- right-justify and pad with zeros
- positions 381 – 389: dollars; 390 – 391: cents

Positions 392 – 402

Amount eligible for resource allowance deduction

- 11 numeric
- T5 slip, box 20
- right-justify and pad with zeros
- positions 392 – 400: dollars; 401 – 402: cents

Position 403

Report code

- 1 numeric
- T5 slip, box 21
- always 0 (only originals may be filed on magnetic media)

Position 404

Recipient type indicator

- **required** 1 numeric
- T5 slip, box 23
- **1** if the recipient is an individual

- **2** if the recipient is a joint account
- **3** if the recipient is a corporation
- **4** if the recipient is an association, a trust (fiduciary-trustee, nominee, or estate), a club, a partnership, or other
- **5** if the recipient is a government institution

Positions 405 – 407

Foreign currency indicator

- 3 alphanumeric
- T5 slip, box 27
- if financial fields are reported in a foreign currency, identify by using the applicable currency code according to *International Standard (ISO) 4217 – Codes for the Representation of Currencies and Funds*
- always **CAD** if financial fields are reported in Canadian dollars

Positions 408 – 647

Spare Field

- 240 alphanumeric
- must contain spaces

Positions 648 – 658

Capital gains dividends – period 1

- 11 numeric
- T5 slip, box 40
- for the tax year 2000, report the amount from January 1, 2000, to February 27, 2000
- right-justify and pad with zeros
- positions 648 – 656: dollars; 657 – 658: cents

Positions 659 – 669

Capital gains dividends – period 2

- 11 numeric
- T5 slip, box 41
- for the tax year 2000, report the amount from February 28, 2000, to October 17, 2000
- right-justify and pad with zeros
- positions 659 – 667: dollars; 668 – 669: cents

Positions 670 – 672

Spare Field

- 3 alphanumeric
- must contain spaces

6.5 – T5 Summary record

Positions 1 – 3

Type code

- **required** 3 numeric
- always **381**

Positions 4 – 12

Filer identification number

- **required** 2 alpha, 7 numeric
- the filer identification number assigned to file the T5 information returns with the CCRA

- positions 4 - 5: alpha portion of filer identification number
- positions 6 - 12: numeric portion of filer identification number

Example
AA9999999

Note

If we have not assigned you such a number, or if you are unsure of your number, write to the Employer Services Division of your tax centre. (See Appendix A. The tax centre addresses are listed in the relevant guide.)

Positions 13 - 42
Filer name - line 1

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

Positions 43 - 72
Filer name - line 2

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

Positions 73 - 102
Filer name - line 3

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

Positions 103 - 132
Filer address - line 1

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

Positions 133 - 162
Filer address - line 2

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

Positions 163 - 190
Filer city

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

Positions 191 - 192
Filer province, territory, or state code

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

- or
- the state in the USA where the filer is located

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

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

Positions 193 - 195
Filer country code

- 3 alphanumeric
- the country in which the filer 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 196 - 205
Filer postal code

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

Example
A9A9A9

- left-justify and pad with spaces

or

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

or

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

Positions 206 - 227
Accounting contact name

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

Positions 228 - 230
Accounting contact area code

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

Positions 231 - 237
Accounting contact telephone number

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

Positions 238 – 245**Filer bank transit number**

- 8 alphanumeric
- use only when you are reporting interest income
- the transit number assigned to the bank
- left-justify and pad with spaces
- when no bank transit number is present, store spaces in the entire field

Positions 246 – 249**Taxation year**

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

Positions 250 – 262**Total actual amount of dividends**

- 13 numeric
- accumulated total of recipients' actual amount of dividends, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 250 – 260: dollars; 261 – 262: cents

Positions 263 – 275**Total taxable amount of dividends**

- 13 numeric
- accumulated total of recipients' taxable amount of dividends, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 263 – 273: dollars; 274 – 275: cents

Positions 276 – 288**Total federal dividend tax credit**

- 13 numeric
- accumulated total of recipients' federal dividend tax credits, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 276 – 286: dollars; 287 – 288: cents

Positions 289 – 303**Total interest from Canadian sources**

- 15 numeric
- accumulated total of recipients' interest from Canadian sources, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 289 – 301: dollars; 302 – 303: cents

Positions 304 – 316**Total other income from Canadian sources**

- 13 numeric
- accumulated total of recipients' other income from Canadian sources, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 304 – 314: dollars; 315 – 316: cents

Positions 317 – 329**Total foreign income**

- 13 numeric
- accumulated total of recipients' foreign income, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 317 – 327: dollars; 328 – 329: cents

Positions 330 – 342**Total foreign tax paid**

- 13 numeric
- accumulated total of recipients' foreign tax paid, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 330 – 340: dollars; 341 – 342: cents

Positions 343 – 355**Total royalties from Canadian sources**

- 13 numeric
- accumulated total of recipients' royalties from Canadian sources, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 343 – 353: dollars; 354 – 355: cents

Positions 356 – 368**Total capital gains dividends**

- 13 numeric
- accumulated total of recipients' capital gains dividends, as reported in boxes 18, 40 and 41 on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 356 – 366: dollars; 367 – 368: cents

Positions 369 – 381**Total accrued income – annuities**

- 13 numeric
- accumulated total of recipients' accrued income annuities, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 369 – 379: dollars; 380 – 381: cents

Positions 382 – 394**Total amount eligible for resource allowance deduction**

- 13 numeric
- accumulated total of recipients' amount eligible for resource allowance deduction, as reported on the T5 slip records filed with this T5 Summary
- right-justify and pad with zeros
- positions 382 – 392: dollars; 393 – 394: cents

Positions 395 – 401

Number of T5 slip records for this T5 Summary

- required 7 numeric
- total number of T5 slip records for this T5 Summary record
- right-justify and pad with zeros

Positions 402 – 416

Business Number (BN)

- required 15 alphanumeric
- enter the account number as used on Form PD7A, *Statement of Account for Current Source Deductions*, or the BN assigned to your annual T2 Corporation return of income
- in the extension portion (the last 4 digits) of the BN, use the extension assigned to you by the CCRA

Example

Business Number: 999999999RP9999

- if you have not been assigned such a number, store spaces in the entire field

Positions 417 – 672

Spare field

- 256 alphanumeric
- must contain spaces

7.0 – T5008 Return of Securities Transactions

The following sections provide a detailed outline of the specifications for entering the T5008 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 – T5008 detailed summary of changes

We have made no changes to the T5008 records.

Note

Unclaimed proceeds of disposition subsequently paid out must be reported on paper T5008 slips with a related T5008 Summary according to the instructions found in the *T5008 Guide – Return of Securities Transactions*.

7.2 – T5008 fixed record format specifications

The following section outlines the requirements for entering the T5008 return:

- The record length must be 296 characters. All records should be equal in length.

- The magnetic tape's physical block length should not exceed 32,560 characters (diskettes are not blocked).
- The T5008 return format specifications consist of four fixed records of 296 characters each:
 - **T5008 transmitter record (Form T619)** the first record on the magnetic medium
 - **T5008 slip disposition record** precedes the related identification record
 - **T5008 slip identification record** follows the related disposition records
 - **T5008 Summary record** follows the related slip records

7.3 – T5008 transmitter record (Form T619)

Positions 1 – 3

Type code

- required 3 numeric
- for a T5008 return, always 908

Positions 4 – 215

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

Positions 216 – 296

Spare field

- 81 alphanumeric
- must contain spaces

7.4 – T5008 slip disposition record

Positions 1 – 3

Type code

- required 3 numeric
- always 210

Position 4

Alpha code

- required 1 alpha
- always D

Positions 5 – 13

Individual recipient social insurance number (SIN)

- required 9 numeric
- T5008 slip, box 12
- must correspond to the individual recipient's SIN on the related T5008 slip identification record
- 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 14 – 22

Recipient Business Number (BN)

- **required** 9 numeric
- T5008 slip, box 12
- the first 9 digits of the recipient's BN assigned by the CCRA
- must correspond to the recipient's BN on the related T5008 slip identification record
- 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 23 – 31

Filer identification number

- **required** 2 alpha, 7 numeric
- the filer identification number assigned to file T5008 information returns with the CCRA
- must correspond to the "Filer identification number" on the related T5008 slip identification record and the T5008 Summary record
- positions 23 – 24: alpha portion of filer identification number
- positions 25 – 31: numeric portion of filer identification number

Example

AA9999999

Positions 32 – 41

Recipient postal code

- **required** 10 alphanumeric
- must correspond to the recipient postal code on the related T5008 slip identification record
- format: alpha, numeric, alpha, numeric, alpha, numeric

Example

A9A9A9

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

Positions 42 – 43

Month of disposition

- **required** 2 numeric
- T5008 slip, box 14
- enter the month of security's disposition (e.g., **04**, **12**)

- if you are reporting aggregate securities transactions, store **12** in this field
- right-justify and pad with zeros

Positions 44 – 45

Day of disposition

- **required** 2 numeric
- T5008 slip, box 14
- enter the day of security's disposition (e.g., **04**, **31**)
- if you are reporting aggregate securities transactions, store **31** in this field
- right-justify and pad with zeros

Positions 46 – 56

Face amount

- 11 numeric
- T5008 slip, box 19; enter the amount in dollars only
- right-justify and pad with zeros
- positions 46 – 56: dollars
- if not applicable, store zeros in the entire field

Positions 57 – 67

Cost or book value, if known

- 11 numeric
- T5008 slip, box 20; enter the amount in dollars only
- right-justify and pad with zeros
- positions 57 – 67: dollars
- if not available, store zeros in the entire field

Positions 68 – 70

Type code of securities received on settlement

- 3 alpha
- T5008 slip, box 22
- enter the three-letter code for securities received in exchange
- if not applicable, store spaces in the entire field

Positions 71 – 83

Quantity of securities received on settlement

- 13 numeric
- T5008 slip, box 23
- enter the quantity of securities received in exchange
- right-justify and pad with zeros
- positions 71 – 79: whole numbers; 80 – 83: decimals
- if not applicable, store zeros in the entire field

Positions 84 – 95

CUSIP/ISIN number of securities received on settlement

- 12 alphanumeric
- T5008 slip, box 24
- enter the CUSIP or ISIN number of the securities received in exchange
- left-justify and pad with spaces
- if not applicable, store spaces in the entire field

Position 96 CUSIP/ISIN indicator

- 1 numeric
- T5008 slip, box 24
- 0 if this indicator is not required
- 1 if the securities are not identified by a CUSIP/ISIN number
- 2 if the number provided is a CUSIP number
- 3 if the number provided is an ISIN number

Positions 97 – 156 Identification of securities received on settlement

- 60 alphanumeric
- T5008 slip, box 24
- enter a description of the securities received on settlement
- left-justify and pad with spaces
- if not applicable, store spaces in the entire field

Positions 157 – 159 Type code of securities

- 3 alpha
- T5008 slip, box 15
- enter the three-letter code for securities disposed of or redeemed

Positions 160 – 172 Quantity of securities

- 13 numeric
- T5008 slip, box 16
- enter the quantity of securities disposed of or redeemed
- right-justify and pad with zeros
- positions 160 – 168: whole numbers; 169 – 172: decimals
- if not applicable, store zeros in the entire field

Positions 173 – 184 CUSIP/ISIN number

- 12 alphanumeric
- T5008 slip, box 18
- enter the CUSIP or ISIN number of the securities disposed of or redeemed
- left-justify and pad with spaces
- if not available, store spaces in the entire field

Position 185 CUSIP/ISIN indicator

- 1 numeric
- T5008 slip, box 18
- 0 if this indicator is not required
- 1 if the securities are not identified by a CUSIP/ISIN number
- 2 if the number provided is a CUSIP number
- 3 if the number provided is an ISIN number

Positions 186 – 245 Identification of securities

- 60 alphanumeric
- T5008 slip, box 17
- enter a description of the securities
- left-justify and pad with spaces

Positions 246 – 256 Proceeds of disposition or settlement amount

- 11 numeric
- T5008 slip, box 21; enter the amount in dollars only
- enter the proceeds of disposition
- right-justify and pad with zeros
- positions 246 – 256: dollars

Position 257 Proceeds of disposition or settlement amount indicator

- **required** 1 numeric
- 0 if this indicator is not required
- 1 if the value in box 21, "Proceeds of disposition or settlement amount," is positive
- 2 if the value in box 21, "Proceeds of disposition or settlement amount," is negative

Positions 258 – 260 Foreign currency code

- 3 alphanumeric
- T5008 slip, box 13
- if this disposition is reported in a foreign currency, identify by using the applicable currency code according to *International Standard (ISO) 4217 – Codes for the Representation of Currencies and Funds*
- always CAD for a disposition reported in Canadian dollars

Positions 261 – 296 Spare field

- 36 alphanumeric
- must contain spaces

7.5 – T5008 slip identification record

Positions 1 – 3 Type code

- **required** 3 numeric
- always 210

Position 4 Alpha code

- **required** 1 alpha
- always T

Positions 5 – 24 Individual 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 25 – 36

Individual 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 25.

Position 37

Individual 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 38 – 57

Second individual recipient last name

- **required** 20 alphanumeric
- if a second recipient's name appears on the T5008 slip, the first 20 letters of the second 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 58 – 69

Second individual recipient first name

- **required** 12 alphanumeric
- if a second recipient's name appears on the T5008 slip, the first 12 letters of the second recipient's first given name
- left-justify and pad with spaces

Note

If only initials are available, provide the second recipient's first initial in position 58.

Position 70

Second individual recipient initial

- 1 alphanumeric
- if a second recipient's name appears on the T5008 slip, the initial of the second recipient's second given name
- where no second initial is available, store a space in this field

Positions 71 – 100

Corporation, association, or institution recipient name – line 1

- 30 alphanumeric
- the first line of the recipient corporation, association, or institution's name
- left-justify and pad with spaces

Positions 101 – 130

Corporation, association, or institution recipient name – line 2

- 30 alphanumeric
- the second line of the recipient corporation, association, or institution's name
- left-justify and pad with spaces

Positions 131 – 160

Recipient address – line 1

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

Positions 161 – 190

Recipient address – line 2

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

Positions 191 – 218

Recipient city

- **required** 28 alphanumeric
- the recipient's city
- left-justify and pad with spaces

Positions 219 – 220

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 221 – 223

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 224 – 233

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

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

Positions 234 – 242
Individual recipient social insurance number (SIN)

- **required** 9 numeric
- T5008 slip, box 12
- the recipient's SIN
- 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 243 – 251
Recipient Business Number (BN)

- **required** 9 numeric
- T5008 slip, box 12
- the first 9 digits of 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 is not applicable (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 252 – 260
Filer identification number

- **required** 2 alpha, 7 numeric
- the filer identification number assigned to file T5008 information returns with the CCRA
- must correspond to the "Filer identification number" on the related T5008 Summary record
- positions 252 – 253: alpha portion of filer identification number
- positions 254 – 260: numeric portion of filer identification number

Example
AA9999999

Positions 261 – 272
Recipient account number

- 12 alphanumeric
- the account number assigned to the recipient by the trader or dealer
- left-justify and pad with spaces
- where no account number is present, store spaces in the entire field

Position 273
Report code

- 1 numeric
- T5008 slip, box 10
- always 0 (only originals may be filed on magnetic media)

Position 274
Recipient type indicator

- **required** 1 numeric
- T5008 slip, box 11
- **1** if the recipient is an individual
- **2** if the recipient is a joint account
- **3** if the recipient is a corporation
- **4** if the recipient is an association, a trust (fiduciary-trustee, nominee, or estate), a club, or a partnership

Positions 275 – 281
Number of disposition transactions

- **required** 7 numeric
- total number of T5008 slip disposition transactions for this recipient
- right-justify and pad with zeros

Positions 282 – 294
Total recipient proceeds of disposition or settlement amount

- **required** 13 numeric
- accumulated total of this recipient's proceeds of disposition or settlement amount, as reported in positions 246 – 256 of the related T5008 slip disposition records
- right-justify and pad with zeros
- positions 282 – 294: dollars

Position 295
Total recipient proceeds of disposition or settlement amount indicator

- **required** 1 numeric
- **0** if this indicator is not required
- **1** if the accumulated total of this recipient's proceeds of disposition or settlement amount reported in the preceding position is positive
- **2** if the accumulated total of this recipient's proceeds of disposition or settlement amount reported in the preceding position is negative

Position 296

Spare field

- 1 alphanumeric
- must contain a space

7.6 – T5008 Summary record

Positions 1 – 3

Type code

- **required** 3 numeric
- always **411**

Positions 4 – 12

Filer identification number

- **required** 2 alpha, 7 numeric
- the filer identification number assigned to file T5008 information returns with the CCRA
- positions 4 – 5: alpha portion of filer identification number
- positions 6 – 12: numeric portion of filer identification number

Example

AA9999999

Note

If we have not assigned you such a number, or if you are unsure of your number, write to the Employer Services Division of your tax centre. (See Appendix A. The tax centre addresses are listed in the relevant guide.)

Positions 13 – 42

Trader or dealer name – line 1

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

Positions 43 – 72

Trader or dealer name – line 2

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

Positions 73 – 102

Trader or dealer name – line 3

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

Positions 103 – 132

Trader or dealer address – line 1

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

Positions 133 – 162

Trader or dealer address – line 2

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

Positions 163 – 190

Trader or dealer city

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

Positions 191 – 192

Trader or dealer province, territory, or state code

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

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

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

Positions 193 – 195

Trader or dealer country code

- 3 alphanumeric
- the country in which the trader or dealer 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 196 – 205

Trader or dealer postal code

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

Example

A9A9A9

-
- left-justify and pad with spaces

or

- the trader or dealer's USA zip code
- left-justify and pad with spaces

or

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

Positions 206 – 227

Accounting contact name

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

Positions 228 – 230

Accounting contact area code

- required 3 numeric
- area code of telephone number

Positions 231 – 237

Accounting contact telephone number

- required 7 numeric
- telephone number of contact

Positions 238 – 241

Taxation year

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

Positions 242 – 256

Total proceeds of disposition or settlement amount

- required 15 numeric
- accumulated total of recipients' proceeds of disposition or settlement amount
- right-justify and pad with zeros
- positions 242 – 256: dollars

Position 257

Total proceeds of disposition or settlement amount indicator

- required 1 numeric
- 0 if this indicator is not required
- 1 if the value of "Total proceeds of disposition or settlement amount" is positive
- 2 if the value of "Total proceeds of disposition or settlement amount" is negative

Positions 258 – 264

Number of T5008 slip identification records for this T5008 Summary

- required 7 numeric
- total number of T5008 slip identification records for this T5008 Summary record
- right-justify and pad with zeros

Positions 265 – 279

Business Number (BN)

- required 15 alphanumeric
- enter your account number as used on Form PD7A, *Statement of Account for Current Source Deductions*, or the BN assigned to your annual T2 Corporation return of income

- in the extension portion (the last 4 digits) of the BN, use the first extension assigned to you by the CCRA

Example

Business Number: 999999999RP9999

- if you have not been assigned such a number, store spaces in the entire field

Positions 280 – 296

Spare field

- 17 alphanumeric
- must contain spaces

8.0 – T4RSP Registered Retirement Savings Plan Income Return

The following sections provide a detailed outline of the specifications for entering the T4RSP 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 – T4RSP detailed summary of changes

We have made no changes to the T4RSP records for the 2003 tax year.

8.2 – T4RSP fixed record format specifications

The following section outlines the requirements for entering the T4RSP return:

- The record length must be 416 characters. All records should be equal in length.
- The magnetic tape's physical block length should not exceed 32,448 characters (diskettes are not blocked).
- The T4RSP return format specifications consist of three fixed records of 416 characters each:
 - **T4RSP transmitter record (Form T619)** the first record on the magnetic medium
 - **T4RSP slip record** precedes the related summary record
 - **T4RSP Summary record** follows the related slip records

8.3 – T4RSP transmitter record (Form T619)

Positions 1 – 3

Type code

- required 3 numeric
- for a T4RSP return, always 906

Positions 4 – 215

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

Positions 216 – 416

Spare field

- 201 alphanumeric
- must contain spaces

8.4 – T4RSP slip record

The information provided on magnetic media should be as it appears on the T4RSP slip.

Positions 1 – 3

Type code

- required 3 numeric
- always 120

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 – 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
- recipient’s city
- left-justify and pad with spaces

Positions 125 – 126

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, state code.”

- when the recipient’s country code is neither CAN nor 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 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

- the recipient’s USA zip code

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 social insurance number (SIN)

- required 9 numeric
- T4RSP slip, box 12
- where the recipient has failed to provide a 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 – 160

Contract number

- required 12 alphanumeric
- T4RSP slip, box 14
- the Registered Retirement Savings Plan contract number
- left-justify and pad with spaces

Positions 161 – 175

Business Number (BN)

- required 15 alphanumeric
- T4RSP slip, box 61
- account number of payer or issuer of plan
- must correspond to the “Business Number (BN)” on the related T4RSP 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 the return, the complete BN is required: 9 digits, RP, 4 digits.

Positions 176 – 184

Annuity payments

- 9 numeric
- T4RSP slip, box 16
- right-justify and pad with zeros
- positions 176 – 182: dollars; 183 – 184: cents

Positions 185 – 193

Refund of premiums

- 9 numeric
- T4RSP slip, box 18
- right-justify and pad with zeros
- positions 185 – 191: dollars; 192 – 193: cents

Positions 194 – 202

Refund of excess amounts

- 9 numeric
- T4RSP slip, box 20
- right-justify and pad with zeros
- positions 194 – 200: dollars; 201 – 202: cents

Positions 203 – 211

Withdrawal and commutation payments

- 9 numeric
- T4RSP slip, box 22
- right-justify and pad with zeros
- positions 203 – 209: dollars; 210 – 211: cents

Position 212

Contributor spouse or common-law partner indicator

- required 1 numeric
- T4RSP slip, box 24
- indicate whether the annuitant’s spouse or common-law partner has ever contributed to the registered retirement savings plan
- 1 if spouse or common-law partner has never contributed
- 2 if spouse or common-law partner has contributed to this plan

Positions 213 – 221

Deemed receipt on deregistration

- 9 numeric
- T4RSP slip, box 26
- right-justify and pad with zeros
- positions 213 – 219: dollars; 220 – 221: cents

Positions 222 – 230

Other income or deductions

- 9 numeric
- T4RSP slip, box 28
- right-justify and pad with zeros
- positions 222 – 228: dollars; 229 – 230: cents

Position 231

Other income or deductions indicator

- required 1 numeric
- 0 if this indicator is not required
- 1 if the value in box 28, “Other income or deductions,” is positive
- 2 if the value in box 28, “Other income or deductions,” is negative

Positions 232 – 240

Tax deducted

- 9 numeric
- T4RSP slip, box 30
- right-justify and pad with zeros
- positions 232 – 238: dollars; 239 – 240: cents

Positions 241 – 249

Deemed receipt on death

- 9 numeric
- T4RSP slip, box 34
- right-justify and pad with zeros
- positions 241 – 247: dollars; 248 – 249: cents

Positions 250 – 281

Spare field

- 32 alphanumeric
- left-justify and pad with zeros

Positions 282 – 290

Contributor spouse or common-law partner social insurance number (SIN)

- **required** if spouse or common-law partner contribution indicator in position 212 is **2**
- 9 numeric
- T4RSP slip, box 36
- if spouse or common-law partner SIN is not available, or spouse or common-law partner contribution indicator is **1**, store zeros in the entire field

Note

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

Positions 291 – 299

Tax-paid amount

- 9 numeric
- T4RSP slip, box 40
- right-justify and pad with zeros
- positions 291 – 297: dollars; 298 – 299: cents

Positions 300 – 308

Lifelong Learning Plan (LLP) withdrawal

- 9 numeric
- T4RSP slip, box 25
- right-justify and pad with zeros
- positions 300 – 306: dollars; 307 – 308: cents

Positions 309 – 317

HBP Withdrawal

- 9 numeric
- T4RSP slip, box 27
- right-justify and pad with zeros
- amount withdrawn from an RRSP by an eligible individual participating in the Home Buyer’s Plan
- positions 309 – 315 dollars; 316 – 317: cents

Positions 318 – 326

Transfers on marriage or common-law relationship breakdown

- 9 numeric
- T4RSP slip, box 35
- right-justify and pad with zeros
- amount directly transferred under a decree, order, or judgement of a court or under a written agreement relating to a division of a property between the individual’s current or former spouse or common-law partner in settlement of rights arising from the breakdown of the relationship
- positions 318 – 324 dollars; 325 – 326: cents

Positions 327 – 416

Spare field

- 90 alphanumeric
- must contain spaces

8.5 – T4RSP Summary record

Positions 1 – 3

Type code

- **required** 3 numeric
- always **321**

Positions 4 – 18

Business Number (BN)

- **required** 15 alphanumeric
- account number of payer or issuer of plan
- 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 the 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 or issuer’s name
- must correspond to the name used on Form PD7A (see payer account number, positions 4 – 18 above)
- left-justify and pad with spaces

Positions 49 – 78

Payer name – line 2

- 30 alphanumeric
- the second line of payer or issuer’s name
- must correspond to the name used on Form PD7A (see payer account number, positions 4 – 18 above)
- left-justify and pad with spaces

Positions 79 – 108

Payer name – line 3

- 30 alphanumeric
- use for “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 or issuer’s address
- left-justify and pad with spaces

Positions 139 – 168

Payer address – line 2

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

Positions 169 – 196

Payer city

- **required** 28 alphanumeric
- the city in which the payer or issuer 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 or issuer is located

or

- the state in the USA where the payer or issuer 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 or issuer'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 or issuer 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 or issuer's Canadian postal code
- format: alpha, numeric, alpha, numeric, alpha, numeric

Example

A9A9A9

-
- left-justify and pad with spaces

or

- the payer or issuer's USA zip code
- left-justify and pad with spaces

or

- when the payer or issuer'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
- 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 contact

Positions 244 – 247

Taxation year

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

Positions 248 – 254

Total number of T4RSP slip records

- **required** 7 numeric
- total number of T4RSP slip records filed with this T4RSP Summary
- right-justify and pad with zeros

Positions 255 – 267

Total annuity payments

- 13 numeric
- accumulated total of annuitants' annuity payments, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 255 – 265: dollars; 266 – 267: cents

Positions 268 – 280

Total refund of premiums to spouse or common-law partner

- 13 numeric
- accumulated total of refunds of premiums made to an annuitant's spouse or common-law partner, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 268 – 278: dollars; 279 – 280: cents

Positions 281 – 293

Total refund of excess amounts

- 13 numeric
- accumulated total of refunds of excess amounts, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 281 – 291: dollars; 292 – 293: cents

Positions 294 – 306

Total withdrawal and commutation payments

- 13 numeric
- accumulated total of amounts withdrawn and/or commuted, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 294 – 304: dollars; 305 – 306: cents

Positions 307 – 319

Total deemed receipts on deregistration

- 13 numeric
- accumulated total of amounts deemed to have been received as the result of the deregistration of annuitants' registered retirement savings plans, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 307 – 317: dollars; 318 – 319: cents

Positions 320 – 332

Total other income or deductions

- 13 numeric
- accumulated total of amounts paid as other income or deductions, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 320 – 330: dollars; 331 – 332: cents

Position 333

Other income or deductions indicator

- **required** 1 numeric
- **0** if this indicator is not required
- **1** if the value on line 28, "Total other income or deductions," is positive
- **2** if the value on line 28, "Total other income or deductions," is negative

Positions 334 – 346

Total income tax deducted

- 13 numeric
- accumulated total of income tax deducted, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 334 – 344, dollars; 345 – 346: cents

Positions 347 – 359

Total deemed receipt on death

- 13 numeric
- accumulated total of amounts deemed to have been received by deceased annuitants immediately before their deaths, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 347 – 357: dollars; 358 – 359: cents

Positions 360 – 372

Total tax paid amount

- 13 numeric
- accumulated total of tax paid amount, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 360 – 370: dollars; 371 – 372: cents

Positions 373 – 385

Total Lifelong Learning Plan (LLP) withdrawals

- 13 numeric
- accumulated total of LLP withdrawals, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 373 – 383: dollars; 384 – 385: cents

Positions 386 – 398

Total HBP Withdrawal

- 13 numeric
- accumulated total HBP withdrawals, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 386 – 396: dollars; 397 – 398: cents

Positions 399 – 411

Total transfers on marriage or common-law relationship breakdown

- 13 numeric
- accumulated total of transfers on marriage or common-law relationship breakdown, as reported on the T4RSP slips filed with this T4RSP Summary
- right-justify and pad with zeros
- positions 399 – 409: dollars; 410 – 411: cents

Positions 412 – 416

Spare field

- 5 alphanumeric
- must contain spaces

9.0 – T4RIF Registered Retirement Income Fund Return

The following sections provide a detailed outline of the specifications for entering the T4RIF 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.

9.1 – T4RIF detailed summary of changes

We have made no changes to the T4RIF records for the 2003 tax year.

9.2 – T4RIF fixed record format specifications

The following section outlines the requirements for entering the T4RIF return:

- The record length must be 360 characters. All records should be equal in length.
- The magnetic tape's physical block length should not exceed 32,760 characters (diskettes are not blocked).
- The T4RIF, *Statement of Income From a Registered Retirement Income Fund*, return format specifications consist of three fixed records of 360 characters each:
 - **T4RIF transmitter record (Form T619)**
the first record on the magnetic medium
 - **T4RIF slip record**
precedes the related summary record
 - **T4RIF Summary record**
follows the related slip records

9.3 – T4RIF transmitter record (Form T619)

Positions 1 – 3 Type code

- **required** 3 numeric
- for T4RIF return, always 907

Positions 4 – 215

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

Positions 216 – 360 Spare field

- 145 alphanumeric
- must contain spaces

9.4 – T4RIF slip record

The information provided on magnetic media should be as it appears on the T4RIF slip.

Positions 1 – 3 Type code

- **required** 3 numeric
- always 150

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 – 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 recipient's city
- left-justify and pad with spaces

Positions 125 – 126 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 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 CAN for Canada, and USA for the United States of America

Positions 130 – 139

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

Positions 140 – 148

Recipient social insurance number (SIN)

- required 9 numeric
- T4RIF slip, box 12
- where the recipient has failed to provide a 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 – 160

Contract number

- required 12 alphanumeric
- T4RIF slip, box 14
- the Registered Retirement Income Fund contract number
- left-justify and pad with spaces

Positions 161 – 175

Business Number (BN)

- required 15 alphanumeric
- T4RIF slip, box 61
- account number of payer or issuer of plan
- must correspond to the "Business Number (BN)" on the related T4RIF 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 the return, the complete BN is required: 9 digits, RP, 4 digits.

Positions 176 – 184

Taxable amounts

- 9 numeric
- T4RIF slip, box 16
- right-justify and pad with zeros
- positions 176 – 182: dollars; 183 – 184: cents

Positions 185 – 193

Deemed receipts by annuitant – deceased

- 9 numeric
- T4RIF slip, box 18
- right-justify and pad with zeros
- positions 185 – 191: dollars; 192 – 193: cents

Positions 194 – 202

Deemed receipts by annuitant – deregistration

- 9 numeric
- T4RIF slip, box 20
- right-justify and pad with zeros
- positions 194 – 200: dollars; 201 – 202: cents

Positions 203 – 211

Other income or deductions

- 9 numeric
- T4RIF slip, box 22
- right-justify and pad with zeros
- positions 203 – 209: dollars; 210 – 211: cents

Position 212

Other income or deductions indicator

- required 1 numeric
- **0** if this indicator is not required
- **1** if the value in box 22, "Other income or deductions," is positive
- **2** if the value in box 22, "Other income or deductions," is negative

Positions 213 – 221

Excess amount

- 9 numeric
- T4RIF slip, box 24
- right-justify and pad with zeros
- positions 213 – 219: dollars; 220 – 221: cents

Position 222

Spousal or common-law partner contribution indicator

- required 1 numeric
- T4RIF slip, box 26
- indicate whether the recipient's spouse or common-law partner has ever contributed to the registered retirement savings plan from which this fund received property
- **1** if the spouse or common-law partner has never contributed to this plan
- **2** if the spouse or common-law partner contributed to this plan

Positions 223 – 231

Tax deducted

- 9 numeric
- T4RIF slip, box 28
- right-justify and pad with zeros
- positions 223 – 229: dollars; 230 – 231: cents

Positions 232 – 233

Day of death

- **required** if “Deemed receipts by annuitant – deceased,” in box 18 is not zero
- 2 numeric
- T4RIF slip, box 30
- day of the month that the recipient died (e.g., **04, 31**)
- right-justify and pad with zeros
- if box 18 is zero, store zeros in the entire field

Positions 234 – 235

Month of death

- **required** if “Deemed receipts by annuitant – deceased,” in box 18 is not zero
- 2 numeric
- T4RIF slip, box 30
- month that the recipient died (e.g., **03, 12**)
- right-justify and pad with zeros
- if box 18 is zero, store zeros in the entire field

Positions 236 – 239

Year of death

- **required** if “Deemed receipts by annuitant – deceased,” in box 18 is not zero
- 4 numeric
- T4RIF slip, box 30
- year that the recipient died (e.g., **2000**)
- if box 18 is zero, store zeros in the entire field

Positions 240 – 271

Spare field

- 32 alphanumeric
- left-justify and pad with spaces

Positions 272 – 280

Contributor spouse or common-law partner social insurance number (SIN)

- **required** if spouse or common-law partner contribution indicator in position 222 is **2**; **and**
- the amount in position 194 – 202 is more than the minimum as specified in the publication T4079, entitled *T4RSP and T4RIF Guide*; **or**
- there is an amount in position 213 – 221; **or**
- there is an amount in position 290 – 298
- 9 numeric
- T4RIF slip, box 32
- if spouse or common-law partner SIN is not available, or spouse or common-law partner indicator is **1**, store zeros in the entire field

Note

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

Positions 281 – 289

Tax-paid amount

- 9 numeric
- T4RIF slip, box 36
- right-justify and pad with zeros
- positions 281 – 287: dollars; 288 – 289: cents

Positions 290 – 298

Transfers on marriage or common-law relationship breakdown

- 9 numeric
- T4RIF slip, box 35
- right-justify and pad with zeros
- amount directly transferred under a decree, order, or judgement of a court or under a written agreement relating to a division of a property between the individual’s current or former spouse or common-law partner in settlement of rights arising from the breakdown of the relationship
- positions 290 – 296: dollars; 297 – 298: cents

Positions 299 – 360

Spare field

- 62 alphanumeric
- must contain spaces

9.5 – T4RIF Summary record

Positions 1 – 3

Type code

- **required** 3 numeric
- always **351**

Positions 4 – 18

Business Number (BN)

- **required** 15 alphanumeric
- account number of payer or issuer of plan
- 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 the return, the complete BN is required: 9 digits, RP, 4 digits.

Positions 19 – 48

Payer or carrier name – line 1

- **required** 30 alphanumeric
- the first line of the payer or carrier of fund’s name
- must correspond to the name used on Form PD7A (see payer account number, positions 4 – 18 above)
- left-justify and pad with spaces

Positions 49 – 78

Payer or carrier name – line 2

- 30 alphanumeric
- the second line of the payer or carrier of fund’s name
- must correspond to the name used on Form PD7A (see payer account number, positions 4 – 18 above)
- left-justify and pad with spaces

Positions 79 – 108

Payer or carrier name – line 3

- 30 alphanumeric
- use for “care of” or “attention”
- left-justify and pad with spaces

Positions 109 – 138

Payer or carrier address – line 1

- 30 alphanumeric
- the first line of the street address of the payer or carrier of fund
- left-justify and pad with spaces

Positions 139 – 168

Payer or carrier address – line 2

- 30 alphanumeric
- the second line of the street address of the payer or carrier of fund
- left-justify and pad with spaces

Positions 169 – 196

Payer or carrier city

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

Positions 197 – 198

Payer or carrier province, territory or state code

- **required** 2 alpha
 - the Canadian province or territory in which the payer or carrier of fund is located
- or
- the state in the USA where the payer or carrier of fund 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 or carrier of fund’s country code is neither **CAN** nor **USA**, store **ZZ** in this field

Positions 199 – 201

Payer or carrier country code

- 3 alphanumeric
- the country in which the payer or carrier of fund 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 or carrier postal code

- **required** 10 alphanumeric
- the Canadian postal code of the payer or carrier of fund
- format: alpha, numeric, alpha, numeric, alpha, numeric

Example

A9A9A9

- left-justify and pad with spaces
- or
- payer or carrier of fund’s USA zip code
 - left-justify and pad with spaces
- or
- when the payer or carrier of fund’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
- 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 contact

Positions 244 – 247

Taxation year

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

Positions 248 – 254

Total number of T4RIF slip records

- **required** 7 numeric
- total number of T4RIF slip records filed with this T4RIF Summary
- right-justify and pad with zeros

Positions 255 – 267

Total taxable amounts

- 13 numeric
- accumulated total of recipients’ taxable amounts, as reported on the T4RIF slips filed with this T4RIF Summary
- right-justify and pad with zeros
- positions 255 - 265: dollars; 266 - 267: cents

Positions 268 – 280

Total deemed receipts by annuitant – deceased

- 13 numeric
- accumulated total of amounts deemed to have been received by deceased annuitants immediately before their death, as reported on the T4RIF slips filed with this T4RIF Summary
- right-justify and pad with zeros
- positions 268 – 278: dollars; 279 – 280: cents

Positions 281 – 293

Total deemed receipts by annuitant – deregistration

- 13 numeric
- accumulated total of amounts deemed to have been received as the result of the deregistration of the annuitants' T4RIF funds, as reported on the T4RIF slips filed with this T4RIF Summary
- right-justify and pad with zeros
- positions 281 – 291: dollars; 292 – 293: cents

Positions 294 – 306

Total other income or deductions

- 13 numeric
- accumulated total of amounts paid as other income or deductions, as reported on the T4RIF slips filed with this T4RIF Summary
- right-justify and pad with zeros
- positions 294 – 304: dollars; 305 – 306: cents

Position 307

Other income or deductions indicator

- **required** 1 numeric
- **0** if this indicator is not required
- **1** if the value on line 22, "Total other income or deductions," is positive
- **2** if the value on line 22, "Total other income or deductions," is negative

Positions 308 – 320

Total excess amounts

- 13 numeric
- accumulated total of excess amounts paid to an annuitant or a recipient, as reported on the T4RIF slips filed with this T4RIF Summary
- right-justify and pad with zeros
- positions 308 – 318: dollars; 319 – 320: cents

Positions 321 – 333

Total income tax deducted

- 13 numeric
- accumulated total of income tax deducted, as reported on the T4RIF slips filed with this T4RIF Summary
- right-justify and pad with zeros
- positions 321 – 331: dollars; 332 – 333: cents

Positions 334 – 346

Total tax paid amount

- 13 numeric
- accumulated total of tax paid amount, as reported on the T4RIF slips filed with this T4RIF Summary
- right-justify and pad with zeros
- positions 334 – 344: dollars; 345 – 346: cents

Positions 347 – 359

Total transfers on marriage or common-law relationship breakdown

- 13 numeric
- accumulated total of transfers relating to a division of property between the individual's current or former spouse or common-law partner arising from the breakdown of their relationship, as reported on the T4RIF slips filed with this T4RIF Summary
- right-justify and pad with zeros
- positions 347 – 357: dollars; 358 – 359: cents

Position 360

Spare field

- 1 alphanumeric
- must contain a space

10.0 – NR4 Return of Amounts Paid or Credited to Non-Residents of Canada

The following sections provide a detailed outline of the specifications for entering the NR4 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.

10.1 – NR4 detailed summary of changes

We have made no change to the NR4 records.

10.2 – NR4 fixed record format specifications

The following section outlines the requirements for entering the NR4 return:

- The record length must be 352 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 NR4, *Statement of Amounts Paid or Credited to Non-Residents of Canada*, format specifications consist of three fixed records of 352 characters each:

- **NR4 transmitter record (Form T619)**
the first record on the magnetic medium
- **NR4 slip record**
precedes the related summary record
- **NR4 Summary record**
follows the related slip records

10.3 – NR4 transmitter record (Form T619)

Positions 1 – 3

Type code

- **required** 3 numeric
- for an NR4 return, always 916

Positions 4 – 215

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

Positions 216 – 352

Spare field

- 137 alphanumeric
- must contain spaces

10.4 – NR4 slip record

The information provided on magnetic media should be as it appears on the NR4 slip.

Positions 1 – 3

Type code

- **required** 3 numeric
- always 220

Positions 4 – 23

Individual 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

Individual 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

Individual 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 – 56

Second individual recipient last name

- **required** 20 alphanumeric
- if a second recipient’s name appears on the NR4 slip, the first 20 letters of the second 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 57 – 68

Second individual recipient first name

- **required** 12 alphanumeric
- if a second recipient’s name appears on the NR4 slip, the first 12 letters of the second 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 57.

Position 69

Second individual recipient initial

- 1 alphanumeric
- if a second recipient’s name appears on the NR4 slip, the initial of the second recipient’s second given name
- where no second initial is available, store a space in this field

Positions 70 – 99

Corporation, organization, association, trust, or institution recipient name – line 1

- 30 alphanumeric
- the first line of the recipient corporation, organization, association, trust, or institution’s name
- left-justify and pad with spaces

Positions 100 – 129

Corporation, organization, association, trust, or institution recipient name – line 2

- 30 alphanumeric
- the second line of the recipient corporation, organization, association, trust, or institution’s name
- left-justify and pad with spaces

Positions 130 – 159

Recipient address – line 1

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

Positions 160 – 189

Recipient address – line 2

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

Positions 190 – 217

Recipient city

- **required** 28 alphanumeric
- the recipient's city
- left-justify and pad with spaces

Positions 218 – 219

Recipient USA state code

- **required** 2 alphanumeric
- 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 220 – 222

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 223 – 232

Recipient 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 neither **CAN** nor **USA**, store the foreign postal code
 - left-justify and pad with spaces

Positions 233 – 235

Tax country code

- **required** 3 alphanumeric
- NR4 slip, box 12
- 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 236 – 255

Recipient foreign social security number (FSSN) or social insurance number (SIN)

- **required** 20 alphanumeric
- NR4 slip, box 13
- the recipient's FSSN or SIN
- when the recipient has not provided a FSSN or SIN, store zeros in the entire field
- left-justify and pad with spaces

Positions 256 – 270

Non-resident account number

- **required** 15 alphanumeric
- your non-resident account number assigned for the filing of your information return with the CCRA followed by 6 spaces
- must correspond to the "Non-resident account number" on the related NR4 Summary record

Example

Non-resident account number: AAA999999

- left-justify and pad with spaces

Position 271

Recipient type indicator

- **required** 1 numeric
- NR4 slip, box 11
- **1** if the recipient is an individual
- **2** if the recipient is a joint account
- **3** if the recipient is a corporation
- **4** if the recipient is an association, a trust (fiduciary-trustee, nominee, or estate), a club, a partnership, or other
- **5** if the recipient is a government, government enterprise, or international organization

Positions 272 – 291

Payer or remitter identification number

- 20 alphanumeric
- your recipient identification number (i.e., annuitant number, client number)
- 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 information return slip.

Positions 292 – 293

Income code

- 2 numeric
- NR4 slip, box 14
- see guide T4061, *Non-Resident Withholding Tax Guide*, for the appropriate numeric income code
- right-justify and pad with zeros

Positions 294 – 296

Currency code

- 3 alphanumeric
- NR4 slip, box 15
- if financial fields are reported in a foreign currency, identify by using the applicable currency code according to *International Standard (ISO) 4217 – Codes for the Representation of Currencies and Funds*
- always use **CAD** if financial fields are reported in Canadian dollars

Positions 297 – 307

Gross income

- 11 numeric
- NR4 slip, box 16
- right-justify and pad with zeros
- positions 297 – 305: dollars; 306 – 307: cents

Positions 308 – 318

Non-resident tax withheld

- 11 numeric
- NR4 slip, box 17
- right-justify and pad with zeros
- positions 308 – 316: dollars; 317 – 318: cents

Position 319

Exemption code

- 1 alphanumeric
- NR4 slip, box 18
- see guide T4061, *Non-Resident Withholding Tax Guide*, for the appropriate alpha exemption code
- if an exemption code does not apply, store a space in the field

Positions 320 – 321

Income code

- 2 numeric
- NR4 slip, box 24
- see guide T4061, *Non-Resident Withholding Tax Guide*, for the appropriate numeric income code
- right-justify and pad with zeros

Positions 322 – 324

Currency code

- 3 alphanumeric
- NR4 slip, box 25
- if financial fields are reported in a foreign currency, identify by using the applicable currency code according to *International Standard (ISO) 4217 – Codes for the Representation of Currencies and Funds*
- always use **CAD** if financial fields are reported in Canadian dollars

Positions 325 – 335

Gross income

- 11 numeric
- NR4 slip, box 26
- right-justify and pad with zeros
- positions 325 – 333: dollars; 334 – 335: cents

Positions 336 – 346

Non-resident tax withheld

- 11 numeric
- NR4 slip, box 27
- right-justify and pad with zeros
- positions 336 – 344: dollars; 345 – 346: cents

Position 347

Exemption code

- 1 alphanumeric
- NR4 slip, box 28
- see guide T4061, *Non-Resident Withholding Tax Guide*, for the appropriate alpha exemption code
- if an exemption code does not apply, store a space in the field

Positions 348 – 352

Spare field

- 5 alphanumeric
- must contain spaces

10.5 – NR4 Summary record

Positions 1 – 3

Type code

- **required** 3 numeric
- always **421**

Positions 4 – 18

Non-resident account number

- **required** 15 alphanumeric
- must correspond to your non-resident account number used on Form NR76, *Non-Resident Tax – Statement of Account*, followed by 6 spaces

Example

Non-resident account number: AAA999999

- left-justify and pad with spaces

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 for "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 **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
- 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 contact

Positions 244 – 247

Taxation year

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

Positions 248 – 254

Total number of NR4 slip records

- **required** 7 numeric
- total number of NR4 slip records filed with this NR4 Summary
- right-justify and pad with zeros

Position 255

Remitter type

- 1 numeric
- **1** if you are the payer
- **2** if you are a disbursing agent

Positions 256 – 268

Total gross income

- 13 numeric
- accumulated total of gross income, box 16, as reported on the NR4 slip filed with this NR4 Summary
- right-justify and pad with zeros
- positions 256 - 266: dollars; 267 - 268: cents

Positions 269 – 281

Total non-resident tax withheld

- 13 numeric
- accumulated total of non-resident tax withheld, box 17, as reported on the NR4 slip filed with this NR4 Summary
- right-justify and pad with zeros
- positions 269 - 279: dollars; 280 - 281: cents

Positions 282 – 294

Total gross income

- 13 numeric
- accumulated total of gross income, box 26, as reported on the NR4 slip filed with this NR4 Summary
- right-justify and pad with zeros
- positions 282 - 292: dollars; 293 - 294: cents

Positions 295 – 307

Total non-resident tax withheld

- 13 numeric
- accumulated total of non-resident tax withheld, box 27, as reported on the NR4 slip filed with this NR4 Summary
- right-justify and pad with zeros
- positions 295 – 305: dollars; 306 – 307: cents

Positions 308 – 320

Total gross income NOT REPORTED on NR4 slips

- 13 numeric
- accumulated total of gross income already reported on Forms NR601, *Non-Resident Ownership Certificate – Withholding Tax*, and NR602, *Non-Resident Ownership Certificate – No Withholding Tax*
- right-justify and pad with zeros
- positions 308 – 318: dollars; 319 – 320: cents

Note

See guide T4061, *Non-Resident Withholding Tax Guide*, for details.

Positions 321 – 333

Total non-resident tax withheld NOT REPORTED on NR4 slips

- 13 numeric
- accumulated total of non-resident tax already reported on Form NR601, *Non-Resident Ownership Certificate – Withholding Tax*
- right-justify and pad with zeros
- positions 321 – 331: dollars; 332 – 333: cents

Note

See guide T4061, *Non-Resident Withholding Tax Guide*, for further details.

Positions 334 – 352

Spare field

- 19 alphanumeric
- must contain spaces

11.0 – T3 Trust Income Tax and Information Return

The following sections provide a detailed outline of the specifications for entering the T3 return.

Note

If you are reporting capital gains, capital gains eligible for deduction, or insurable segregated fund capital losses, and you are unable, through your magnetic media programming, to indicate which amounts to attribute to each period, pad with zeros positions 543 to 608, inclusively.

On the paper slip given to the beneficiary, however, you **must** separately identify the period 1, period 2, and period 3 amounts. See the 2000 T3 Guide for details.

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.

11.1 – T3 detailed summary of changes

We have made no changes to the T3 records.

11.2 – T3 fixed record format specifications

The following section outlines the requirements for entering the T3 return:

- The record length must be 608 characters. All records should be equal in length.
- The magnetic tape's physical block length should not exceed 32,224 characters (diskettes are not blocked).
- The T3, *Statement of Trust Income Allocations and Designations*, format specifications consist of three fixed records of 608 characters each:
 - **T3 transmitter record (Form T619)**
the first record on the magnetic media
 - **T3 slip record**
precedes the related summary record
 - **T3 Summary record**
follows the related slip records

11.3 – T3 transmitter record (Form T619)

Positions 1 – 3 Type code

- **required** 3 numeric
- for a T3 return, always 903

Positions 4 – 215

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

Positions 216 – 608 Spare field

- 393 alphanumeric
- must contain spaces

11.4 – T3 slip record

The information provided on magnetic media should be as it appears on the T3 slip.

Positions 1 – 3 Type code

- **required** 3 numeric
- always 200

Positions 4 – 23

Individual beneficiary last name

- required 20 alphanumeric
- first 20 letters of the beneficiary'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

Individual beneficiary first name

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

Note

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

Position 36

Individual beneficiary initial

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

Positions 37 – 56

Second individual beneficiary last name

- required 20 alphanumeric
- if a second beneficiary's name appears on the T3 slip, the first 20 letters of the second beneficiary's last name
- omit titles such as Mr. and Mrs.
- do not include first name or initials
- left-justify and pad with spaces

Positions 57 – 68

Second individual beneficiary first name

- required 12 alphanumeric
- if a second beneficiary's name appears on the T3 slip, the first 12 letters of the second beneficiary's first given name
- left-justify and pad with spaces

Note

If only initials are available, provide the second beneficiary's first initial in position 57.

Position 69

Second individual beneficiary initial

- 1 alphanumeric
- if a second beneficiary's name appears on the T3 slip, the initial of the second beneficiary's second given name
- where no second initial is available, store a space in this field

Positions 70 – 99

Corporation, organization, association, or institution beneficiary name – line 1

- 30 alphanumeric
- the first line of the beneficiary corporation, organization, association, or institution's name
- left-justify and pad with spaces

Positions 100 – 129

Corporation, organization, association, or institution beneficiary name – line 2

- 30 alphanumeric
- the second line of the beneficiary corporation, organization, association, or institution's name
- left-justify and pad with spaces

Positions 130 – 159

Beneficiary address – line 1

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

Positions 160 – 189

Beneficiary address – line 2

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

Positions 190 – 217

Beneficiary city

- required 28 alphanumeric
- the beneficiary's city
- left-justify and pad with spaces

Positions 218 – 219

Beneficiary province, territory, or state code

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

or

- the state in the USA where the beneficiary is located

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

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

Positions 220 – 222

Beneficiary country code

- 3 alphanumeric
- the country in which the beneficiary is located
- left-justify and pad with spaces
- 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 223 – 232

Beneficiary postal code

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

Example
A9A9A9

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

Positions 233 – 241
Individual beneficiary social insurance number (SIN)

- **required** 9 numeric
- T3 slip, box 12
- the beneficiary's SIN
- where the beneficiary 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 242 – 256
Business Number (BN)

- **required** 15 alphanumeric
- T3 slip, box 12
- the beneficiary's BN
- where the beneficiary has failed to provide a BN, store spaces in the entire field
- where a BN does not apply (e.g., an individual), store spaces in the entire field

Example

Business Number: 999999999RP9999

Note

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

Positions 257 – 265
Beneficiary trust account number

- **required** 1 alpha, 8 numeric
 - T3 slip, box 12
 - the trust account number assigned by the CCRA
 - position 257: alpha portion of trust account number, must contain **T**
 - positions 258 – 265: numeric portion of trust account number
-

Example
T99999999

- where a trust account number does not apply (e.g., an individual), store spaces in the entire field

Positions 266 – 274
Trust account number

- **required** 1 alpha, 8 numeric
 - T3 slip, box 14
 - the trust account number assigned by the CCRA
 - must correspond to the "Trust account number" on the related T3 Summary record
 - position 266: alpha portion of trust account number, must contain **T**
 - positions 267 – 274: numeric portion of trust account number
-

Example

T99999999

- if you have not been assigned such a number, store a space and zeros in the remainder of the field

Position 275
Report code

- **required** 1 numeric
- T3 slip, box 16
- always **0** (only originals may be filed on magnetic media)

Position 276
Beneficiary code

- **required** 1 numeric
- T3 slip, box 18
- **1** if the beneficiary is an individual
- **2** if the beneficiary is a joint beneficiary
- **3** if the beneficiary is a corporation
- **4** if the beneficiary is an association, a trust (fiduciary-trustee, nominee, or estate), a club, or a partnership
- **5** if the beneficiary is a government, government enterprise, international organization, deferred income plan that is exempt from tax, non-profit organization or other exempt entity

Positions 277 – 287
Total capital gains

- 11 numeric
- T3 slip, box 21
- the sum of capital gains for this slip
- separate the Period 2 and Period 3 amounts into the two footnote fields (positions 543 – 553 and 554 – 564) at the end of this record (see the 2000 T3 Guide for details).
- right-justify and pad with zeros
- positions 277 – 285: dollars; 286 – 287: cents

Positions 288 – 298
Lump-sum pension benefits

- 11 numeric
- T3 slip, box 22
- right-justify and pad with zeros
- positions 288 – 296: dollars; 297 – 298: cents

Positions 299 – 309

Actual amount of dividends

- 11 numeric
- T3 slip, box 23
- right-justify and pad with zeros
- positions 299 – 307: dollars; 308 – 309: cents

Positions 310 – 320

Foreign business income

- 11 numeric
- T3 slip, box 24
- right-justify and pad with zeros
- positions 310 – 318: dollars; 319 – 320: cents

Positions 321 – 331

Foreign non-business income

- 11 numeric
- T3 slip, box 25
- right-justify and pad with zeros
- positions 321 – 329: dollars; 330 – 331: cents

Positions 332 – 342

Other income

- 11 numeric
- T3 slip, box 26
- right-justify and pad with zeros
- positions 332 – 340: dollars; 341 – 342: cents

Positions 343 – 353

Total capital gains eligible for deduction

- 11 numeric
- T3 slip, box 30
- the sum of capital gains eligible for deduction for this slip
- separate the Period 2 and Period 3 amounts into two footnote fields (positions 565 – 575 and 576 – 586) at the end of this record
- right-justify and pad with zeros
- positions 343 – 351: dollars; 352 – 353: cents

Positions 354 – 364

Eligible pension income

- 11 numeric
- T3 slip, box 31
- right-justify and pad with zeros
- positions 354 – 362: dollars; 363 – 364: cents

Positions 365 – 375

Taxable amount of dividends – taxable Canadian corporations

- 11 numeric
- T3 slip, box 32
- right-justify and pad with zeros
- positions 365 – 373: dollars; 374 – 375: cents

Positions 376 – 386

Foreign business income tax paid

- 11 numeric
- T3 slip, box 33
- right-justify and pad with zeros
- positions 376 – 384: dollars; 385 – 386: cents

Positions 387 – 397

Foreign non-business income tax paid

- 11 numeric
- T3 slip, box 34
- right-justify and pad with zeros
- positions 387 – 395: dollars; 396 – 397: cents

Positions 398 – 408

Eligible death benefits

- 11 numeric
- T3 slip, box 35
- right-justify and pad with zeros
- positions 398 – 406: dollars; 407 – 408: cents

Position 409

Miscellaneous – type indicator

- 1 numeric
- T3 slip, box 36
- **0** if this indicator is not required
- **1** if box 36 is Pension Income Eligible for Transfer under paragraph 60(l)
- **2** if box 36 is Retiring Allowance Eligible for Transfer under paragraph 60(j.1)
- **3** if box 36 is Charitable Donations and gifts of a communal organization

Positions 410 – 420

Miscellaneous – amount

- 11 numeric
- T3 slip, box 36
- right-justify and pad with zeros
- positions 410 – 418: dollars; 419 – 420: cents

Positions 421 – 431

Total insurance segregated fund capital losses

- 11 numeric
- T3 slip, box 37
- the sum of insurance segregated fund capital losses for this slip
- separate the Period 2 and Period 3 amounts into the two footnote fields (positions 587 – 597 and 598 – 608) at the end of this record
- right-justify and pad with zeros
- positions 421 – 429: dollars; 430 – 431: cents

Positions 432 – 442

Part XII.2 tax credit

- 11 numeric
- T3 slip, box 38
- right-justify and pad with zeros
- positions 432 – 440: dollars; 441 – 442: cents

Positions 443 – 453

Federal dividend tax credit – taxable Canadian corporations

- 11 numeric
- T3 slip, box 39
- right-justify and pad with zeros
- positions 443 – 451: dollars; 452 – 453: cents

Positions 454 – 464

Investment cost or expenditure

- 11 numeric
- T3 slip, box 40
- right-justify and pad with zeros
- positions 454 – 462: dollars; 463 – 464: cents

Positions 465 – 475

Investment tax credit – tax credit

- 11 numeric
- T3 slip, box 41
- right-justify and pad with zeros
- positions 465 – 473: dollars; 474 – 475: cents

Positions 476 – 486

Other credits

- 11 numeric
- T3 slip, box 45
- right-justify and pad with zeros
- positions 476 – 484: dollars; 485 – 486: cents

Note

The following fields replace footnotes and other information that should be reported in the “Footnotes” box on the T3 slip under special reporting circumstances. See the *T3 Trust Guide* for more details.

Positions 487 – 497

Non-business income for foreign tax credit

- 11 numeric
- T3 slip, box 21 footnote
- indicate the taxable amount, if any, attributable to a disposition of foreign property included in “Capital gains”
- right-justify and pad with zeros
- positions 487 – 495: dollars; 496 – 497: cents

Positions 498 – 508

Business income eligible for capital gains deduction – qualified farm property

- 11 numeric
- T3 slip, box 26 footnote
- indicate the amount of business or farming income from the disposition of eligible capital property – qualified

- farm property, if any, that qualifies for the capital gains deduction included in “Other income”
- right-justify and pad with zeros
- positions 498 – 506: dollars; 507 – 508: cents

Positions 509 – 519

Self-employed earnings

- 11 numeric
- T3 slip, box 26 footnote
- indicate the amount of business income, if any, that was included by communal organizations in “Other income”
- right-justify and pad with zeros
- positions 509 – 517: dollars; 518 – 519: cents

Positions 520 – 530

Qualified farm property capital gains eligible for deduction

- 11 numeric
- T3 slip, box 30 footnote
- indicate the amount, if any, that qualifies for a capital gains deduction included in “Capital gains eligible for deduction”
- right-justify and pad with zeros
- positions 520 – 528: dollars; 529 – 530: cents

Positions 531 – 541

Qualified small business corporation shares capital gains eligible for deduction

- 11 numeric
- T3 slip, box 30 footnote
- indicate the amount, if any, that qualifies for a capital gains deduction included in “Capital gains eligible for deduction”
- right-justify and pad with zeros
- positions 531 – 539: dollars; 540 – 541: cents

Position 542

Investment tax credit code

- 1 numeric
- T3 slip, box 41 footnote
- if an amount has been reported in box 41, “Investment tax credit – tax credit,” enter the applicable code from Form T2038(IND), *Investment Tax Credit (Individuals)*
- 0 if this code is not required
- 1 Acquisitions of qualified property (code 12)
- 2 Acquisitions of certified property (code 3A)
- 3 Expenditures for scientific research (code 3B)
- 4 Expenditures for scientific research (code 4B)
- 5 Acquisitions of approved project property (code 11)
- 6 Qualified Canadian exploration expenditures (code 07)
- 7 Acquisitions of qualified small business property (code 13)

Positions 543 – 553

Period 2 capital gains

- 11 numeric
- T3 slip, box 21 footnote (see the 2000 T3 Guide for details).
- right-justify and pad with zeros
- positions 543 – 551: dollars; 552 – 553: cents

Positions 554 – 564
Period 3 capital gains

- 11 numeric
- T3 slip, box 21 footnote
- right-justify and pad with zeros
- positions 554 – 562: dollars; 563 – 564: cents

Positions 565 – 575
Period 2 capital gains eligible for deduction

- 11 numeric
- T3 slip, box 30 footnote
- right-justify and pad with zeros
- positions 565 – 573: dollars; 574 – 575: cents

Positions 576 – 586
Period 3 capital gains eligible for deduction

- 11 numeric
- T3 slip, box 30 footnote
- right-justify and pad with zeros
- positions 576 – 584: dollars; 585 – 586: cents

Positions 587 – 597
Period 2 insurance segregated fund capital losses

- 11 numeric
- T3 slip, box 37 footnote
- right-justify and pad with zeros
- positions 587 – 595: dollars; 596 – 597: cents

Positions 598 – 608
Period 3 insurance segregated fund capital losses

- 11 numeric
- T3 slip, box 37 footnote
- right-justify and pad with zeros
- positions 598 – 606: dollars; 607 – 608: cents

11.5 – T3 Summary record

Positions 1 – 3
Type code

- **required** 3 numeric
- always 401

Positions 4 – 12
Trust account number

- **required** 1 alpha, 8 numeric
- the trust account number assigned by the CCRA
- position 4: alpha portion of trust account number, must contain T
- positions 5 – 12: numeric portion of trust account number

Example
T99999999

- if you have not been assigned such a number, store a space and zeros in the remainder of the field

Positions 13 – 42
Trust name – line 1

- **required** 30 alphanumeric
- the first line of trust's name
- must correspond with trust's name as it appears on the *T3 Trust Income Tax and Information Return*
- left-justify and pad with spaces

Positions 43 – 72
Trust name – line 2

- 30 alphanumeric
- the second line of trust's name
- must correspond with trust's name as it appears on the *T3 Trust Income Tax and Information Return*
- left-justify and pad with spaces

Positions 73 – 102
Trustee, executor, or administrator (trustee) name

- **required** 30 alphanumeric
- trustee's first name followed by last name
- omit titles such as Mr. and Mrs.
- left-justify and pad with spaces

Positions 103 – 132
Trustee address – line 1

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

Positions 133 – 162
Trustee address – line 2

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

Positions 163 – 190
Trustee city

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

Positions 191 – 192
Trustee province, territory, or state code

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

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

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

Positions 193 – 195
Trustee country code

- 3 alphanumeric
- the country in which the trustee is located
- left-justify and pad with spaces
- 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 196 – 205
Trustee postal code

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

Example
A9A9A9

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

Positions 206 – 227
Accounting contact name

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

Positions 228 – 230
Accounting contact area code

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

Positions 231 – 237
Accounting contact telephone number

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

Positions 238 – 241
Taxation year

- **required** 4 numeric
- the year in which the trust's tax year ends (e.g., 2003)

Position 242
Report code

- **required** 1 numeric
- always 0 (only originals may be filed on magnetic media)

Positions 243 – 249
Total number of T3 slip records

- **required** 7 numeric
- total number of T3 slip records filed with this T3 Summary
- right-justify and pad with zeros

Positions 250 – 262
Total capital gains

- 13 numeric
- accumulated total of beneficiaries' period 1, 2, and 3 capital gains, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 250 – 260: dollars; 261 – 262: cents

Positions 263 – 275
Total lump-sum pension benefits

- 13 numeric
- accumulated total of beneficiaries' pension benefits, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 263 – 273: dollars; 274 – 275: cents

Positions 276 – 288
Total actual amount of dividends – taxable Canadian corporations

- 13 numeric
- accumulated total of beneficiaries' actual amount of dividends, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 276 – 286: dollars; 287 – 288: cents

Positions 289 – 301
Total foreign business income

- 13 numeric
- accumulated total of beneficiaries' foreign business income, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 289 – 299: dollars; 300 – 301: cents

Positions 302 – 314
Total foreign non-business income

- 13 numeric
- accumulated total of beneficiaries' foreign non-business income, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 302 – 312: dollars; 313 – 314: cents

Positions 315 – 327**Total other income**

- 13 numeric
- accumulated total of beneficiaries' other income, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 315 – 325: dollars; 326 – 327: cents

Positions 328 – 340**Total capital gains eligible for deduction**

- 13 numeric
- accumulated total of beneficiaries' period 1, 2, and 3 capital gains eligible for deduction, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 328 – 338: dollars; 339 – 340: cents

Positions 341 – 353**Total eligible pension income**

- 13 numeric
- accumulated total of beneficiaries' eligible pension income, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 341 – 351: dollars; 352 – 353: cents

Positions 354 – 366**Total taxable amount of dividends – taxable Canadian corporations**

- 13 numeric
- accumulated total of beneficiaries' taxable amount of dividends, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 354 – 364: dollars; 365 – 366: cents

Positions 367 – 379**Total foreign business income tax paid**

- 13 numeric
- accumulated total of beneficiaries' foreign business income tax paid, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 367 – 377: dollars; 378 – 379: cents

Positions 380 – 392**Total foreign non-business income tax paid**

- 13 numeric
- accumulated total of beneficiaries' foreign non-business income tax paid, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 380 – 390: dollars; 391 – 392: cents

Positions 393 – 405**Total eligible death benefits**

- 13 numeric
- accumulated total of death benefits, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 393 – 403: dollars; 404 – 405: cents

Positions 406 – 418**Total pension income eligible for 60(I) transfer**

- 13 numeric
- accumulated total of box 36 "Miscellaneous," with type indicator 1, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 406 – 416: dollars; 417 – 418: cents

Positions 419 – 431**Total retiring allowance eligible for 60(j.1) transfer**

- 13 numeric
- accumulated total of box 36 "Miscellaneous," with type indicator 2, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 419 – 429: dollars; 430 – 431: cents

Positions 432 – 444**Total charitable donations**

- 13 numeric
- accumulated total of box 36 "Miscellaneous," with type indicator 3, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 432 – 442: dollars; 443 – 444: cents

Positions 445 – 457**Total insurance segregated fund capital losses**

- 13 numeric
- accumulated total period 1, 2, and 3 insurance segregated fund capital losses, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 445 – 455: dollars; 456 – 457: cents

Positions 458 – 470**Total Part XII.2 tax credit**

- 13 numeric
- accumulated total of Part XII.2 tax credit, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 458 – 468: dollars; 469 – 470: cents

Positions 471 – 483**Total federal dividend tax credit – taxable Canadian corporations**

- 13 numeric
- accumulated total of beneficiary's federal dividend tax credit, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 471 – 481: dollars; 482 – 483: cents

Positions 484 – 496**Total investment eligible for investment tax credit**

- 13 numeric
- accumulated total of investment eligible for investment tax credit, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 484 – 494: dollars; 495 – 496: cents

Positions 497 – 509**Total investment tax credit**

- 13 numeric
- accumulated total of investment tax credit, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 497 – 507: dollars; 508 – 509: cents

Positions 510 – 522**Total other credits**

- 13 numeric
- accumulated total of other credits, as reported on the T3 slip records filed with this T3 Summary
- right-justify and pad with zeros
- positions 510 – 520: dollars; 521 – 522: cents

Positions 523 – 524**Start of trust's taxation year – day**

- required 2 numeric (e.g., 05, 31)

Positions 525 – 526**Start of trust's taxation year – month**

- required 2 numeric (e.g., 03, 12)

Positions 527 – 530**Start of trust's taxation year – year**

- required 4 numeric (e.g., 2003)

Positions 531 – 532**End of trust's taxation year – day**

- required 2 numeric (e.g., 04, 31)

Positions 533 – 534**End of trust's taxation year – month**

- required 2 numeric (e.g., 04, 12)

Positions 535 – 538**End of trust's taxation year – year**

- required 4 numeric (e.g., 2003)

Positions 539 – 608**Spare field**

- 70 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.