



Canada Revenue  
Agency

Agence du revenu  
du Canada

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

# 2011

## Is this guide for you?

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

### Do not use this guide if:

- You paid employees not resident in Canada who are in regular and continuous employment in Canada.

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

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

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

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

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

#### Note

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

If you have a visual impairment, you can get our publications in braille, large print, etext (CD), or MP3. For more information, go to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate) or call **1-800-959-2221**.

## What's new?

### Web Forms

Beginning in January 2012, you can electronically file an information return of up to 50 T4A-NR slips in a single submission using the Canada Revenue Agency (CRA) Web Forms application.

This service will allow you to:

- Create an electronic T4A-NR information return;
- Validate data in real time, with prompts to correct errors before filing;

- Calculate the totals for the Summary;
- Print T4A-NR slips; and
- Securely submit encrypted T4A-NR information returns over the Internet.

For more information about Web Forms, go to

[www.cra.gc.ca/webforms](http://www.cra.gc.ca/webforms).

### Appendix A – Country codes

We have included a new country code for South Sudan.

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## Before you start

### Penalties and interest

#### Failure to deduct

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

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

#### Failure to remit and late remitting

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

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

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

The penalty for remitting late is:

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

We consider a non-sufficient funds (NSF) cheque to be a failure to remit and will automatically apply a penalty, as well as an administrative charge.

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

#### Late filing and failure to file the T4A-NR information return

In all instances, you have to file the T4A-NR information return and give the T4A-NR slips to the recipients on or before the **last day of February following the calendar year to which the information return applies**. If the last day of February is a Saturday or Sunday, or a Canadian public holiday, your information return is due the next business day.

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

The minimum penalty for late filing the T4A-NR information return is \$100 and the maximum penalty is \$7,500. For the complete penalty structure, go to [www.cra.gc.ca/penaltyinformationreturns](http://www.cra.gc.ca/penaltyinformationreturns).

### Interest

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

### Cancelling or waiving penalties and interest

The taxpayer relief provisions of the *Income Tax Act* give us some discretion to cancel or waive all or part of any penalties and interest charges. This allows us to consider extraordinary circumstances that may have prevented payers from fulfilling their obligations under the *Income Tax Act*. For details see [www.cra.gc.ca/fairness](http://www.cra.gc.ca/fairness) or Information Circular IC07-1, *Taxpayer Relief Provisions*.

## Deducting income tax

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

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

### Applying for a waiver or a reduction of withholding

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

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

Non-residents who want to ask for a waiver or reduction of withholding have to file a waiver application to the tax services office in the area where their services are to be provided. Non-residents working in the film industry should send their applications to the applicable Film Services Unit in the Toronto, Montréal or Vancouver tax services office. For more information see "Film services units" on page 15.

Waiver applications have to be filed no later than **30 days** before the period of service begins, or 30 days before the first payment for the related services.

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

For more information about the waiver or reduction of withholding tax, see Information Circular IC75-6, *Required Withholding from Amounts Paid to Non-Residents Providing Services in Canada*, Form R105, *Regulation 105 Waiver Application* and Form R107, *Regulation 105 Waiver Application – Film Industry*.

## Recipients' filing requirements

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

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

Send the returns to the following address:

International Tax Services Office  
Canada Revenue Agency  
PO Box 9769, Station T  
Ottawa ON K1G 3Y4  
CANADA

## Remitting deductions

### When to remit

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

#### Note

If the due date is a Saturday, Sunday, or Canadian public holiday, your remittance is due on the next business day. For a list of public holidays, see [www.cra.gc.ca/duedates](http://www.cra.gc.ca/duedates).

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

## My Payment

My Payment is a payment option that allows individuals and businesses to make payments online, using the CRA Web site, from an account at a participating Canadian financial institution. For additional information on this self-service option, go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment).

## Are you a new remitter?

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

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

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

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

When you make your first payment, send a cheque or money order to any tax centre. The addresses are listed at the end of this guide. Make the cheque or money order payable to the Receiver General, and print your payroll account number on the back.

Include a letter stating:

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

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

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

## Missing or lost remittance voucher

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

#### Note

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

## T4A-NR slips

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

### Customized T4A-NR slips

For those who complete a large numbers of slips, we accept certain slips other than our own. In order to ensure accuracy, follow the guidelines for the production of customized forms at [www.cra.gc.ca/customized](http://www.cra.gc.ca/customized) or see Information Circular IC97-2, *Customized Forms*.

### Completing T4A-NR slips

When completing T4A-NR slips:

- Complete the slips clearly and in alphabetical order.
- Report, in dollars and cents, all amounts you paid during the year.
- Report all amounts in Canadian dollars, even if they were paid in another currency.
- Do not enter hyphens or dashes between numbers or names.
- Do not enter the dollar sign (\$). Do not show negative dollar amounts on slips; to make changes to previous years, send us amended slips for the years in question. For more information, see page 11.
- If you do not have to enter an amount in a box, do not enter “nil”—leave the box blank.
- Do not change the headings of any of the boxes.

### Completing the boxes

#### Year

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

#### Box 18 – Gross income

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

#### Box 20 – Travel expenses

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

For more information, see Information Circular IC75-6, *Required Withholding From Amounts Paid to Non-Residents Providing Services in Canada*.

#### Box 22 – Income tax deducted

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

#### Box 23 – Reduction authorized

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

#### Box 11 – Recipient code

Enter the appropriate code from the following list:

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

#### Box 24 – City and province or territory where services rendered

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

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

#### Box 26 – Number of days recipient was present in Canada

Enter the total number of days the non-resident was present in Canada during the calendar year while under contract with you. Include weekends and holidays.

#### Box 27 – Country code of residence

From the list in Appendix A on page 12, enter the **three-letter code** for the country in which the recipient is a resident for tax purposes. **Only use the codes listed in Appendix A.** Generally, the recipient’s country for tax and mailing purposes will be the same. However, if they are different, you must always enter the country of residency for tax purposes.

### Box 28 – Non-resident’s industry type code

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

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

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

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

### Box 16 – Professional name (if applicable)

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

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

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

### Box 13 – Account number

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

### Box 14 – Foreign tax identification number

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

### Non-resident recipient’s name and address

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

#### Note

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

Enter the recipient’s full mailing address as follows:

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

**Line 3:**

- For Canadian addresses, enter the city, two-letter provincial or territorial code (see page 7), and the postal code.
- For U.S. addresses enter the city, two-letter state, territory or possession code (as found in Appendix B), and the zip code.
- For addresses **outside Canada and the United States** enter the postal code and then the city name.

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

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

### Payer’s name

Enter your operating or trade name in the space provided.

### Payer’s account number

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

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

## Distributing the T4A-NR slips

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

Provide the recipient with one of the following:

- two copies, sent by mail to their last known address;
- two copies, delivered in person; or
- one copy distributed electronically (for example, by e-mail), if you have the recipient’s consent in writing or electronic format.

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

#### Note

If T4A-NR slips are returned as undeliverable, we suggest that you retain the slips with the non-resident’s file.

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

## T4A-NR Summary

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

When completing the summary:

- Report all amounts in Canadian dollars even if they were paid in another currency.
- The totals you report on the summary must agree with the amounts you report on your slips.

### Detailed instructions

#### Year

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

#### Identification

Enter your 15-character payroll account number, operating or trading name, and address in the relevant boxes at the top of the summary.

#### Line 88 – Total number of T4A-NR slips filed

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

#### Line 18 – Gross income

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

#### Line 20 – Travel expenses

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

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

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

#### Line 82 – Minus: remittances

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

#### Difference

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

#### Line 84 – Overpayment

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

#### Line 86 – Balance due

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

#### Amount enclosed

Whether you file electronically or file a paper return, you can make your payment in several different ways:

- My Payment is a payment option that allows you to make payments online, using the CRA's Web site, from an account at a participating Canadian financial institution. For more information, go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment).
- You may be able to pay electronically using your financial institution's telephone banking, or automated bank machines. Contact your financial institution for more information.
- You can make your payment at your Canadian financial institution. Complete your remittance form and present it with your payment. The financial institution will date stamp the bottom part and return the top part to you as a receipt.
- You can also send a cheque or money order payable to the Receiver General to any tax centre, with a letter that indicates the tax year for which the payment applies, the amount covering your outstanding balance, and your payroll account number. The addresses of our tax centres are listed at the end of this guide.
- You can enclose a cheque or money order payable to the Receiver General for the balance owing with your T4A-NR information return.

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

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

#### Lines 76 and 78 – Person to contact about this return

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

#### Certification

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

## T4A-NR information return

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

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

## Filing over the Internet

If you file 1 to 50 T4A-NR information slips we encourage you to file over the Internet in eXtensible mark-up language (XML) by Internet file transfer or by using the Web Forms application. You will get immediate confirmation that we have received your information return. However, you can file up to 50 T4A-NR slips on electronic media (DVD, CD, or diskette) or on paper.

### Web Forms

The Web Forms application allows you to create and electronically file an original or amended T4A-NR information return containing **1 to 50** T4A-NR slips in a single submission. This application allows you to validate data in real time, calculate the totals for the Summary, print T4A-NR slips, and securely submit encrypted T4A-NR information returns over the Internet. For more information about Web Forms, go to [www.cra.gc.ca/webforms](http://www.cra.gc.ca/webforms).

### Internet file transfer

If you use commercial or in-house developed software to manage your business, you can file up to 150 MB by Internet file transfer. Go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref) for more information.

#### Note

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

If you file **more than 50** T4A-NR information slips for a calendar year, you **must** file the return over the Internet.

Internet filing is available from January 9, 2012, to early December 2012.

### Web access code

To file your return using Internet file transfer or the Web Forms application, you need a Web access code (WAC), if you are not filing through My Business Account or Represent a Client. If you qualify, you will receive a letter providing you with your WAC. If you do not receive a WAC, you can get one at [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref) or call **1-877-322-7849**.

### Filing without a Web access code

You can also file your T4A-NR information return **without a Web access code** using Internet File Transfer (up to 150 MB) or Web Forms (up to 50 slips).

Choose the "File a return" option at:

- [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), if you are an authorized representative or employer; or
- [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount), if you are the business owner.

### My Business Account

My Business Account allows you to file your T4A-NR information return (up to 3.5 MB) over the Internet **without a Web access code** by Internet file transfer.

Log in to My Business Account using your user ID and password. If you have not registered with the My Business Account service, go to [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount). Please note that it may take up to five business days to get your CRA security code in the mail.

For details, go to [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount).

## Filing on electronic media

If you file 1 to 50 T4A-NR information slips you may file using electronic media (DVD, CD and diskette). However we encourage you to file over the Internet in eXtensible mark-up language (XML) by Internet file transfer. For an explanation of the technical specifications and instructions you need to file on electronic media (DVD, CD, or diskette), go to [www.cra.gc.ca/electronicmedia](http://www.cra.gc.ca/electronicmedia).

#### Note

If you use electronic media (DVD, CD or diskette) to file more than 50 information returns (slips), you are now required to file by Internet file transfer in eXtensible mark up language (XML).

## Filing on paper

If you file 1 to 50 T4A-NR slips you may file on paper; however, we encourage you to file over the Internet in eXtensible mark-up language (XML) format by Internet file transfer or using the Web Forms application. You will get immediate confirmation that we received your information return.

#### Note

If you file **more** than 50 T4A-NR slips for a calendar year, you **must** file over the Internet.

Send your completed paper T4A-NR information return to:

Ottawa Technology Centre  
Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1G9  
CANADA

Complete **one copy** of the T4A-NR slip for each non-resident to send with your T4A-NR Summary. Enter the information for two different recipients on one sheet. You must keep copies of the slips and summary for your files.

## After you file

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

## Amending, cancelling, adding, or replacing slips

If you notice errors on the slips **before** you file them with us, you can correct them by preparing new slips and **removing** any incorrect copies from the return. If you do not prepare a new slip, initial any changes you make on the slip. Make sure you correct the summary.

### Amending slips

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

#### Amending slips over the Internet Web Forms

The Web Forms application allows you to create and electronically file 1 to 50 slips in an amended T4A-NR information return in a single submission. For more information about amending information returns using Web Forms, go to [www.cra.gc.ca/webforms](http://www.cra.gc.ca/webforms).

#### Internet file transfer

If you use payroll, commercial, or in-house developed software to manage your business, you can submit amended files of up to 150 MB over the Internet. You can file amended slips electronically even if you filed the original return on paper or on electronic media.

- The summary, slips and T619 – *Electronic Media Transmittal Record* must show the appropriate report type code.
- The file format must be in eXtensible mark up language (XML) as specified in the electronic media specifications.
- The file name must have the extension specified in the electronic media specifications.
- The filer number (business number, Filer Identification Number) must be valid.

For more information about amending information returns using Internet file transfer, go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

#### Amending slips on paper

Clearly identify the new slips as amended slips by writing “AMENDED” at the top. When you amend a slip, complete all the necessary boxes, including the information that was correct on the original slip. Send two copies of the amended slips to the non-resident.

Send one copy of the amended slips to any tax centre with a letter explaining the reason for the amendment. The addresses of our tax centres are listed at the end of this guide. **Do not** file an amended T4A-NR Summary when you send in amended slips.

## Cancelling slips

### Cancelling slips over the Internet

A cancelled slip is processed the same as an amended slip. See “Amending slips over the Internet” on this page.

### Cancelling slips on paper

If you are cancelling a slip, send us a copy of the original clearly marked “CANCELLED.” The addresses of our tax centres are listed at the end of this guide.

## Adding slips

After you file your T4A-NR information return, you may discover that you need to send us additional T4A-NR slips. If you have original slips that were not filed with your return, file them in a separate original return. If the total number of T4A-NR slips you file is more than 50 slips for the same calendar year, you have to file the additional slips over the Internet.

### Adding slips over the internet

We accept additional original T4A-NR slips in electronic format. For more information, see “T4A-NR information return” on page 9.

### Adding slips on paper

When sending us additional T4A-NR slips on paper, clearly identify the new slips by writing “ADDITIONAL” at the top. Send a copy of the slips to any tax centre. The addresses of our tax centres are listed at the end of this guide. **Do not** file an additional T4A-NR Summary.

### Filing without a Web access code

You can amend, cancel, or file more T4A-NR information slips **without a Web access code** using Internet File Transfer (up to 150 MB) or Web Forms (up to 50 slips).

Choose the “File a return” option at:

- [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), if you are an authorized representative or employer; or
- [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount), if you are the business owner.

## Replacing slips

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

## Appendix A – Country codes

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

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

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

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

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

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

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

## For more information

If you need more help after reading this guide, see [www.cra.gc.ca](http://www.cra.gc.ca), or call 1-800-959-5525.

To get forms and publications, see [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms), or call 1-800-959-2221.

### Electronic mailing lists

We can notify you immediately about new information on payroll, electronic filing for businesses, and more. To subscribe free of charge, go to [www.cra.gc.ca/lists](http://www.cra.gc.ca/lists).

### Teletypewriter (TTY) users

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

### Film services units

For more information on payments for acting services, see [www.cra.gc.ca/filmservices](http://www.cra.gc.ca/filmservices), and select "Non-resident actors."

You can also contact a Film Services Unit at the following addresses and numbers:

#### For services performed in British Columbia, Alberta, Saskatchewan, and Manitoba

Vancouver Tax Services Office  
Film Services Unit, 447-14  
1166 West Pender Street  
Vancouver BC V6E 3H8

Telephone ..... 604-775-7918  
Fax..... 604-666-9670

#### For services performed in Ontario, Nunavut, the Northwest Territories, and Yukon

Toronto Centre Tax Services Office  
Film Services Unit  
1 Front Street West  
Toronto ON M5J 2X6

Telephone ..... 416-954-4791 or 416-954-4792  
Fax..... 416-954-8528

#### For services performed in Quebec, Prince Edward Island, New Brunswick, Nova Scotia, and Newfoundland and Labrador

Montréal Tax Services Office  
Film Services Unit  
305 René-Lévesque Boulevard West  
8th floor  
Montreal QC H2Z 1A6

Telephone .....514-283-0512  
Fax.....514-496-4574

### Addresses

**Ottawa Technology Centre**  
Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1G9

**Electronic Media Processing Unit**  
Ottawa Technology Centre  
Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1A2

### Tax centres

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

**Summerside Tax Centre**  
275 Pope Road  
Summerside PE C1N 6A2

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

**Shawinigan-Sud Tax Centre**  
Post Office Box 3000, Station Bureau-chef  
Shawinigan QC G9N 7S6

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

**Winnipeg Tax Centre**  
66 Stapon Road  
Winnipeg MB R3C 3M2

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

### Our Service complaint process

If you are not satisfied with the **service** you have received, contact the CRA office you have been dealing with. If the matter is not resolved, you can choose to file a service complaint. If you are not pleased with the way the CRA handles your complaint, you can contact the Office of Taxpayer's Ombudsman. For more information, go to [www.cra.gc.ca/complaints](http://www.cra.gc.ca/complaints) or see Booklet RC4420, *Information on CRA – Service Complaints*.

### Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



**Taxpayer Services Directorate**  
Canada Revenue Agency  
750 Heron Road  
Ottawa ON K1A 0L5