

**<Return>**

**<T4A>**

**<T4ASlip>**

**<RCPNT\_NM>**

**<snm></snm>**

**Recipient surname**

- **required** 20 alphanumeric
- first 20 letters of the recipient's surname
- omit titles such as Mr., Mrs., etc.
- do not include first name or initials

**<gvn\_nm></gvn\_nm>**

**Recipient first name**

- 12 alphanumeric
- first 12 letters of the recipient's first given name

**Note**

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

**<init></init>**

**Recipient initial**

- 1 alphanumeric
- initial of the recipient's second given name

**</RCPNT\_NM>**

**<sin></sin>**

**Recipient social insurance number (SIN)**

- **required**, 9 numeric
- T4A slip, box 12
- where the recipient has failed to provide a SIN, store zeroes in the entire field

**Note**

Omission of a valid SIN results in non-registration of contributions to the Canada Pension Plan. Please refer to "Validating Social Insurance Numbers, Trust Account Numbers and Business Numbers", for the formula we use to validate a SIN.

<rcpnt\_bn></rcpnt\_bn>

**Recipient Business Number (BN)**

- **required**, 15 alphanumeric
- T4A slip, box 13
- where a BN does not apply (e.g. an individual) enter the example below in the field.

**Example**

Business Number: 000000000RP0000

**Note** To process a return, the complete BN is required: 9 digits RP 4 digits.

**<RCPNT\_CORP\_NM>**

<l1\_nm></l1\_nm>

**Recipient corporation or partnership name - line 1**

- **required** 30 alphanumeric
- the first line of the recipient's name
- if "&" is used in the name area enter as &amp;

<l2\_nm></l2\_nm>

**Recipient corporation or partnership name - line 2**

- 30 alphanumeric
- the second line of the recipient's name

**</RCPNT\_CORP\_NM>**

**<RCPNT\_ADDR>**

<addr\_l1\_txt></addr\_l1\_txt>

**Recipient address - line 1**

- 30 alphanumeric
- the first line of the recipient's address

<addr\_l2\_txt></addr\_l2\_txt>

**Recipient address - line 2**

- 30 alphanumeric
- the second line of the recipient's address

<cty\_nm></cty\_nm>

**Recipient city**

- 28 alphanumeric
- the city in which the recipient is located.

<prov\_cd></prov\_cd>

**Recipient province or territory code**

- 2 alpha
- the Canadian province or territory in which the recipient is located
- or
- the state in the USA where the recipient is located
- please use the abbreviations listed in the Magnetic media transmittal WEB page. See Transmitter province or territory code
- when the recipient's country code is neither CAN nor USA, store **ZZ** in this field

<cntry\_cd></cntry\_cd>

**Recipient country code**

- 3 **alpha**
- the country in which the recipient is located
- please 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

<pstl\_cd></pstl\_cd>

**Recipient postal code**

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

**Example**

A9A9A9

or

- recipient's USA zip code

or

- where the recipient's country code is neither CAN nor USA, store the foreign postal code

</RCPNT\_ADDR>

<rcpnt\_nbr></rcpnt\_nbr>

**Recipient number**

- T4A slip box 14
- 20 alphanumeric

- for example: region and/or branch payroll and/or department and/or recipient number

<bn></bn>

**Payer's Business Number (BN)**

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

**Example**

Business Number: 000000000RP0000

**Note**

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

<ppln\_dpssp\_rgst\_nbr></ppln\_dpssp\_rgst\_nbr>

**Pension plan or DPSP registration number**

- 7 numeric
- T4A slip, box 36
- enter the registration number issued by the CRA for the plan where the most amount of pension adjustment was reported

**<FTNT>**

<ftnt\_cd></ftnt\_cd>

**Footnote code**

- 2 **required** numeric
- T4A slip, box 38
- the footnote code, as it appears on the T4A slip

**Note**

Please see the employers' guide called *Filing the T4A Slip and Summary Form* for details. Except for certain circumstances, the codes for Box 28 and Box 38 should be the same.

<ftnt\_txt></ftnt\_txt>

**Footnote description area**

- 60 alphanumeric
- to be used when a footnote description is required

- dollar amounts must be entered in the footnote field
- refer to the employers' guide called *Filing the T4A Slip and Summary Form* for instructions about the type of information you must provide

</FTNT>

<rpt\_tcd></rpt\_tcd>

**Report Type Code**

- **required** 1 alpha
- Originals = O
- Amendments = A
- Cancel = C

<T4A\_AMT>

<padj\_amt></padj\_amt>

**Pension adjustment**

- 7 numeric, enter dollars and cents
- T4A slip, box 34

The field limits for all of the following are set at 9 numeric characters. Enter Dollars & Cents.

<pens\_spran\_amt></pens\_spran\_amt>

**Pension or superannuation**

- T4A slip, box 16

<nrgst\_ppln\_amt></nrgst\_ppln\_amt>

**Unregistered pension plan**

- T4A slip, box 16 footnote field
- indicate the amount, if any, included in "Pension or superannuation" that represents pension benefits paid from a pension fund, or plan that is not registered

<indn\_xmpt\_pens\_amt></indn\_xmpt\_pens\_amt>

**Status Indian (exempt income) - pension or superannuation**

- T4A slip, box 16 footnote field
- indicate the exempt amount, if any, included in "Pension or superannuation"

<lsp\_amt></lsp\_amt>

**Lump-sum payments**

- T4A slip, box 18

<pr\_71\_acr\_lsp\_amt></pr\_71\_acr\_lsp\_amt>

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

- T4A slip, box 18 footnote field

- indicate the amount, if any, included in the "Lump-sum payments" that accrued to December 31, 1971

<indn\_xmpt\_lsp\_amt></indn\_xmpt\_lsp\_amt>

**Status Indian (exempt income) - lump-sum payments**

- T4A slip, box 18 footnote field

- indicate the exempt amount, if any, included in "Lump-sum payments"

<lsp\_rpp\_nelg\_amt></lsp\_rpp\_nelg\_amt>

**Lump-sum payments out of an RPP - not eligible for transfer**

- T4A slip, box 18 footnote field

- indicate the lump-sum that we consider as income, if any, included in "Lump-sum payments" that represents an amount paid out of an RPP to an individual

<lsp\_dpssp\_nelg\_amt></lsp\_dpssp\_nelg\_amt>

**Lump-sum payments out of a DPSP - not eligible for transfer**

- T4A slip, box 18 footnote field

- indicate the lump-sum, if any, included in "Lump-sum payments" that represents an amount paid out of a DPSP that is not eligible for transfer

<nr\_lsp\_trnsf\_amt></nr\_lsp\_trnsf\_amt>

**Lump-sum payments - non-resident services transferred under paragraph 60(j)**

- T4A slip, box 18 footnote field

- indicate the lump-sum, if any, included in "Lump-sum payments" that represents an amount paid for benefits for non-resident services transferred under paragraph 60(j)

<lsp\_nrgst\_pens\_amt></lsp\_nrgst\_pens\_amt>

**Lump-sum payments - unregistered pension benefits**

- T4A slip, box 18 footnote field

- indicate the lump-sum, if any, included in "Lump-sum payments" that represents an amount paid from an unregistered pension benefits fund or plan

<lsp\_nelg\_trnsf\_amt></lsp\_nelg\_trnsf\_amt>

**Lump-sum payments - not eligible for transfer**

- T4A slip, box 18 footnote field
- indicate the lump-sum that we consider as income, if any, included in "Lump-sum payments" that represents an amount that was not eligible for transfer

<self\_empl\_cmsn\_amt></self\_empl\_cmsn\_amt>

**Self-employed commissions**

- T4A slip, box 20

<itx\_ddct\_amt></itx\_ddct\_amt>

**Income tax deducted**

- T4A slip, box 22

<annt\_y\_amt></annt\_y\_amt>

**Annuities**

- T4A slip, box 24

<dpsp\_ins\_pay\_amt></dpsp\_ins\_pay\_amt>

**Instalment or annuity payments under a DPSP**

- T4A slip, box 24 footnote field
- indicate the amount, if any, included in "Annuities" that represents an installment or annuity payment under a deferred profit-sharing plan (DPSP)

<inc\_avg\_annt\_y\_amt></inc\_avg\_annt\_y\_amt>

**IAAC annuities**

- T4A slip, box 24 footnote field
- indicate the amount, if any, included in "Annuities" that represents income-averaging annuity contract (IAAC) payments

<elg\_rtir\_amt></elg\_rtir\_amt>

**Eligible retiring allowances**

- T4A slip, box 26

<indn\_elg\_rtir\_amt></indn\_elg\_rtir\_amt>

**Status Indian (exempt income) - eligible retiring allowances**

- T4A slip, box 26 footnote field
- indicate the exempt amount, if any, included in "Eligible retiring allowances"

<nelg\_rtir\_amt></nelg\_rtir\_amt>

### **Non-eligible retiring allowances**

- T4A slip, box 27

<indn\_nelg\_rtir\_amt></indn\_nelg\_rtir\_amt>

### **Status Indian (exempt income) - non-eligible retiring allowances**

- T4A slip, box 27 footnote field
- indicate the exempt amount, if any, included in "non-eligible retiring allowances"

<oth\_incamt></oth\_incamt>

### **Other income**

- T4A slip, box 28

<indn\_oth\_incamt></indn\_oth\_incamt>

### **Status Indian (exempt income) - other income**

- T4A slip, box 28 footnote field
- indicate the exempt amount, if any, included in "Other income"

<ins\_rvk\_dpsp\_amt></ins\_rvk\_dpsp\_amt>

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

- T4A slip, box 28 footnote field
- indicate the amount, if any, included in "Other income" that represents an instalment or annuity payment under a revoked deferred profit-sharing plan (DPSP)

<brd\_wrk\_site\_amt></brd\_wrk\_site\_amt>

### **Board and lodging at special work sites**

- T4A slip, box 28 footnote field
- enter only the exempted portion of the board and lodging benefits for an employee who does not normally live in a prescribed zone but works at a work site in a prescribed zone, and meets the residency requirements for the northern residents deductions

<med\_trvl\_amt></med\_trvl\_amt>

### **Medical travel**

- T4A slip, box 28 footnote field



- indicate the amount, if any, included in "Other income" that represents medical travel assistance for an employee who normally lives in a prescribed zone and works at a special work site in a prescribed zone

<loan\_ben\_amt></loan\_ben\_amt>

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

- T4A slip, box 28 footnote field  
- indicate the amount, if any, included in "Other income" that represents loans received because of shareholding

<med\_prem\_ben\_amt></med\_prem\_ben\_amt>

**Medical premium benefit**

- T4A slip, box 28 footnote field  
- indicate the amount, if any, included in "Other income" that represents a premium or contribution made on behalf of an employee, or a retired person to a provincial health services insurance plan

<rsch\_grnt\_amt></rsch\_grnt\_amt>

**Research grants**

- T4A slip, box 28 footnote field  
- indicate the amount, if any, included in "Other income" that represents a research grant

<brsy\_amt></brsy\_amt>

**Scholarships, fellowships, or bursaries**

- T4A slip, box 28 footnote field  
- indicate the amount, if any, included in "Other income" that represents scholarships, fellowships, or bursaries

<wag\_ls\_incant></wag\_ls\_incant>

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

- T4A slip, box 28 footnote field  
- indicate the amount, if any, included in "Other income" that represents income from a wage loss replacement plan that is not fully funded by employee premiums

<dth\_ben\_amt></dth\_ben\_amt>

**Death benefits**

- T4A slip, box 28 footnote field

- indicate the amount, if any, included in "Other income" that represents death benefits

<dsblt\_ben\_amt></dsblt\_ben\_amt>

**Disability benefits**

- T4A slip, box 28 footnote field  
- indicate the amount, if any, included in "Other income" that represents disability benefits paid out of a superannuation or pension plan

<grp\_trm\_life\_amt></grp\_trm\_life\_amt>

**Group term life insurance benefit**

- T4A slip, box 28 footnote field  
- indicate the amount, if any, included in "Other income" that represents a group term life insurance benefit

<ptrng\_aloc\_amt></ptrng\_aloc\_amt>

**Patronage allocations**

- T4A slip, box 30

<rpp\_past\_srvc\_amt></rpp\_past\_srvc\_amt>

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

- T4A slip, box 32

<pr\_90\_rpp\_amt></pr\_90\_rpp\_amt>

**Registered pension plan contributions (pre-1990 past service)**

- T4A slip, box 32 footnote field  
- indicate the amount, if any, included in "registered pension plan contributions (past service)" that represents contributions made by a former employee to buy pre-1990 past service

<resp\_aip\_amt></resp\_aip\_amt>

**RESP accumulated income payments**

- T4A slip, box 40

<resp\_educt\_ast\_amt></resp\_educt\_ast\_amt>

**RESP educational assistance payments**

- T4A slip, box 42

<chrty\_dons\_amt></chrty\_dons\_amt>

### **Charitable donations**

-T4A slip, box 46

</T4A\_AMT>

<pens\_spran\_cd></pens\_spran\_cd>

### **Pension or superannuation Box 16 code**

- 2 numeric
- **09** unregistered pension plan
- **13** if more than one code number applies
- **14** Status Indians (exempt income)

### **Note**

Please see the employers' guide called *Filing the T4A Slip and Summary Form* for details.

<lsp\_cd></lsp\_cd>

### **Lump-sum payments Box 18 code**

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

### **Note**

Please see the employers' guide called *Filing the T4A Slip and Summary Form* for details.

<anntty\_cd></anntty\_cd>

### **Annuities Box 24 code**

- 2 numeric
- **10** lump-sum payments accrued before December 31, 1971, and IAAC annuities
- **13** if more than one code number applies
- **15** installment or annuity payments under a deferred profit-sharing plan (DPSP)

### **Note**

Please see the employers' guide called *Filing the T4A Slip and Summary Form* for details.

<elg\_rtir\_cd></elg\_rtir\_cd>

**Eligible retiring allowances Box 26 code**

- 2 numeric
- **14** Status Indian (exempt income)

**Note**

Please see the employers' guide called *Filing the T4A Slip and Summary Form* for details.

<nelg\_rtir\_cd></nelg\_rtir\_cd>

**Non-eligible retiring allowances Box 27 code**

- 2 numeric
- **14** Status Indian (exempt income)

**Note**

Please see the employers' guide called *Filing the T4A Slip and Summary Form* for details.

<oth\_inc\_cd></oth\_inc\_cd>

**Other Income Code Box 28**

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

**Note**

Please see the employers' guide called *Filing the T4A Slip and Summary Form* for details. Except for certain circumstances, the codes for Box 28 and Box 38 should be the same.

<rpp\_past\_srvc\_cd></rpp\_past\_srvc\_cd>

**Registered pension plan contributions (past service) Box 32 code**

- 2 numeric
- **26** pre-1990 past service contributions

**Note**

Please see the employers' guide called *Filing the T4A Slip and Summary Form* for details.

<resp\_aip\_cd></resp\_aip\_cd>

**RESP accumulated income payments Box 40 code**

- 2 numeric
- **22** RESP accumulated income payments to someone other than the subscriber or subscriber's spouse

**Note**

Please see the employers' guide called *Filing the T4A Slip and Summary Form* for details.

</T4ASlip>

<T4ASummary>

<bn></bn>

**Business Number (BN)**

- **required** 15 alphanumeric

**Example**

Business Number: 000000000RP0000

**Note**

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

<PAYR\_NM>

<l1\_nm></l1\_nm>

**Payer name - line 1**

- **required** 30 alphanumeric
- the first line of payer's name
- if "&" is used in the name area enter as &amp;

<l2\_nm></l2\_nm>

**Payer name - line 2**

- 30 alphanumeric
- the second line of payer's name

<l3\_nm></l3\_nm>

**Payer name - line 3**

- 30 alphanumeric
- use for "care of" or "attention"

</PAYR\_NM>

**<PAYR\_ADDR>**

<addr\_l1\_txt></addr\_l1\_txt>

**Payer address - line 1**

- 30 alphanumeric
- the first line of the payer's address

<addr\_l2\_txt></addr\_l2\_txt>

**Payer address - line 2**

- 30 alphanumeric
- the second line of the payer's address

<cty\_nm></cty\_nm>

**Payer city**

- 28 alphanumeric
- the city in which the payer is located

<prov\_cd></prov\_cd>

**Payer province or territory code**

- 2 alpha
- the Canadian province or territory in which the payer is located
- or
- the state in the USA where the payer is located
- please use the abbreviations listed in the Magnetic media Transmittal WEB page. See Transmitter province or territory code
- when the payer's country code is neither CAN nor USA, store **ZZ** in this field

<cntry\_cd></cntry\_cd>

**Payer country code**

- 3 **alpha**
- the country in which the payer is located
- please 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

<pstl\_cd></pstl\_cd>

### **Payer postal code**

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

### **Example**

A9A9A9

or

- payer's USA zip code

or

- when the payer's country code is neither CAN nor USA, store the foreign postal code

</PAYR\_ADDR>

<CNTC>

<cntc\_nm></cntc\_nm>

### **Contact name**

- **required** 22 alphanumeric
- contact's first name followed by surname for this return
- omit titles such as Mr., Mrs., etc.

<cntc\_area\_cd></cntc\_area\_cd>

### **Contact area code**

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

<cntc\_phn\_nbr></cntc\_phn\_nbr>

### **Contact telephone number**

- **required** 3 numeric with a (-), followed by 4 numeric.
- telephone number of the contact

<cntc\_extn\_nbr></cntc\_extn\_nbr>

**Contact extension**

- 4 numeric
- extension of the contact

**</CNTC>**

**<tx\_yr></tx\_yr>**

**Taxation year**

- **required** 4 numeric
- the taxation year (e.g., **2001**)

**<slp\_cnt></slp\_cnt>**

**Total number of T4A slip records**

- **required** 7 numeric
- total number of T4A slip records filed with this T4A Summary

**<RPP\_NBR>**

**Registered pension plan registration number**

- 21 numeric = 7 for each plan number.

**<rpp\_rgst\_1\_nbr></rpp\_rgst\_1\_nbr>**

- enter the number for the pension plan issued by the CRA

**<rpp\_rgst\_2\_nbr></rpp\_rgst\_2\_nbr>**

- enter the second registration number

**<rpp\_rgst\_3\_nbr></rpp\_rgst\_3\_nbr>**

- enter the third registration number

**</RPP\_NBR>**

**<PPRTR\_SIN>**

**<pprtr\_1\_sin></pprtr\_1\_sin>**

**Proprietor #1 social insurance number (SIN)**

- 9 numeric
- if the employer is a Canadian-controlled private corporation or unincorporated, enter the SIN of the proprietor #1 or principal owner



<pprtr\_2\_sin></pprtr\_2\_sin>

**Proprietor #2 social insurance number (SIN)**

- 9 numeric

- if the employer is a Canadian-controlled private corporation or unincorporated, enter the SIN of the proprietor #2 or second principal owner.

Please refer to "Validating Social Insurance Numbers, Trust Account Numbers and Business Numbers", for the formula we use to validate a SIN.

</PPRTR\_SIN>

<rpt\_tcd></rpt\_tcd>

**Report Type Code**

- **required** 1 alpha

- Originals = O

- Amendments = A

<T4A\_TAMT>

The total amounts are those reported from the T4A slips filed with this T4A Summary. The field length is set for each amount at 13 numeric characters. Enter Dollars & Cents.

<tot\_pens\_spran\_amt></tot\_pens\_spran\_amt>

**Total pension or superannuation**

- accumulated total of recipients' pension or superannuation

<tot\_lsp\_amt></tot\_lsp\_amt>

**Total lump-sum payments**

- accumulated total of recipients' lump-sum payments

<tot\_self\_cmsn\_amt></tot\_self\_cmsn\_amt>

**Total self-employed commissions**

- accumulated total of recipients' self-employed commissions

<tot\_ptrng\_aloc\_amt></tot\_ptrng\_aloc\_amt>

**Total patronage allocations**

- accumulated total of recipients' patronage allocations

<tot\_past\_srvc\_amt></tot\_past\_srvc\_amt>

**Total pension plan contributions (past service)**

- accumulated total of recipients' pension plan contributions

<tot\_annty\_incamt></tot\_annty\_incamt>

**Total annuities**

- accumulated total of recipients' annuities

<totr\_incamt></totr\_incamt>

**Total other income**

- accumulated total of recipients' other income

<tot\_elg\_rtir\_amt></tot\_elg\_rtir\_amt>

**Total eligible retiring allowances**

- accumulated total of recipients' eligible retiring allowances

<tot\_nelg\_rtir\_amt></tot\_nelg\_rtir\_amt>

**Total non-eligible retiring allowances**

- accumulated total of recipients' non-eligible retiring allowances

<tot\_itx\_dedn\_amt></tot\_itx\_dedn\_amt>

**Total income tax deducted**

- accumulated total of recipients' income tax deductions

<tot\_padj\_amt></tot\_padj\_amt>

**Total pension adjustment**

- accumulated total of recipients' pension adjustment

<tot\_resp\_aip\_amt></tot\_resp\_aip\_amt>

**Total RESP accumulated income payments**

- accumulated total of recipients' RESP accumulated income payments,

<tot\_resp\_amt></tot\_resp\_amt>

**Total RESP educational assistance payments**

- accumulated total of recipients' RESP educational assistance payments

</T4A\_TAMT>

</T4ASummary>

</T4A>

</Return>