

<Return>

<T4A\_NR>

<T4A\_NRSlip>

<RCPNT\_NM>

<snm></snm>

**Recipient surname**

- **required** 20 alphanumeric
- first 20 letters of the recipient's surname (or corporation name)
- 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>

<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

<ste\_cd></ste\_cd>

**Recipient state code**

- 2 alpha
- 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 not 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 **USA** for the United States of America

<fgn\_pstl\_cd></fgn\_pstl\_cd>

**Recipient zip code or postal code**

- 10 alphanumeric
- the recipient's USA zip code
- or
- when the recipient's country code is not USA, store the foreign postal code

</RCPNT\_ADDR>

<sin></sin>

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

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

**Note**

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

<fssn></fssn>

**Recipient foreign social security number**

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

<bn></bn>

**Business Number (BN)**

- **required** 15 alphanumeric
- T4A-NR slip, box 28
- must correspond to the Business Number (BN) on the related T4ANR 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.

**<T4A\_NR\_AMT>**

Enter Dollars and Cents.

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

**Income tax deducted**

- 9 numeric
- T4A-NR slip, box 22

<trvl\_examt></trvl\_examt>

**Travel expenses**

- 9 numeric
- T4A-NR slip, box 20

<gro\_incamt></gro\_incamt>

**Gross income**

- 11 numeric
- T4A-NR slip, box 18

</T4A\_NR\_AMT>

<redn\_auth\_cd></redn\_auth\_cd>

**Reduction authorized**

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

<srvc\_rndr\_cty\_nm></srvc\_rndr\_cty\_nm>

**City where services rendered**

- 28 alphanumeric
- T4A-NR slip, box 24
- enter the name of the Canadian city where the actual services were performed

<srvc\_rndr\_prov\_cd></srvc\_rndr\_prov\_cd>

**Province or territory where services rendered**

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

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

<rcpnt\_pres\_dy\_cnt></rcpnt\_pres\_dy\_cnt>

**Number of days recipient was present in Canada**

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

<pro\_nm\_txt></pro\_nm\_txt>

**Professional name (if applicable)**

- 30 alphanumeric
- T4A-NR slip, box 16

<sic\_cd></sic\_cd>

**Non-resident's service industry**

- 4 numeric,
- For tax year 2001 and previous only
- enter the industrial code that describes the non-resident's business operation
- please use the following list of Standard Industrial Codes:
  - 0710 - Petroleum and Gas
  - 4010 - Construction
  - 4510 - Transportation
  - 4810 - Communications
  - 7710 - Business Professionals
  - 7750 - Architectural engineering, scientific/Technical services
  - 8510 - Educational Services
  - 8610 - Medical professionals
  - 9610 - Entertainment and Sports
  - 9710 - Other Personal Services

<tx\_cntry\_cd></tx\_cntry\_cd>

**Tax Country Code**

- **required** 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 **USA** for the United States of America

<nr\_srv\_indst\_cd></nr\_srv\_indst\_cd>

**Non resident's Industry Classification System Code**

- 2 numeric, box 28
- **required for 2002 and subsequent tax years only,**
- Enter one of the following classification system codes that best describes the non-residents industry:

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

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

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

<rpt\_tcd></rpt\_tcd>

**Report Type Code**

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

</T4A\_NRSlip>

<T4A\_NRSummary>

<bn></bn>

**Business Number (BN)**

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

**Example**

Business Number: 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

- the 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>

### **Telephone number of contact**

- **required** 3 numeric with a (-), followed by 4 numeric.



- telephone number of contact

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

**Contact extension number**

- 4 numeric
- telephone extension number of 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-NR slip records**

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

<PPRTR\_SIN>

<pptr\_1\_sin></pptr\_1\_sin>

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

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

<pptr\_2\_sin></pptr\_2\_sin>

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

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

**Note**

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\_NR\_TAMT>**

Enter Dollars and Cents.

<tot\_gro\_incamt></tot\_gro\_incamt>

**Total gross income**

- 11 numeric
- accumulated total of recipients' gross income

<tot\_itx\_ddct\_amt></tot\_itx\_ddct\_amt>

**Total income tax deducted**

- 11 numeric
- accumulated total of recipients' income tax deducted

<tot\_trvl\_examt></tot\_trvl\_examt>

**Total travel expenses**

- 11 numeric
- accumulated total of recipients' travel expenses

**</T4A\_NR\_TAMT>**

**</T4A\_NRSummary>**

**</T4A\_NR>**

**</Return>**