

<Return>

<T5>

<T5Slip>

<RCPNT_NM>

<snm></snm>

Individual 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>

Individual 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>

Individual recipient initial

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

</RCPNT_NM>

<SEC_RCPNT_NM>

<sec_snm></sec_snm>

Second individual recipient surname

- **required** 20 alphanumeric
- if a second recipient's name appears on the T5 slip, the first 20 letters of the second recipient's surname
- omit titles such as Mr., Mrs., etc.
- do not include first name or initials

<sec_gvn_nm></sec_gvn_nm>

Second individual recipient first name

- 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

Note

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

<sec_init></sec_init>

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

</SEC_RCPNT_NM>

<sin></sin>

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 zeroes in the entire field

Note

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

<sbrn_root></sbrn_root>

Recipient Business Number (BN)

- **required** 9 numeric
- T5 slip, box 22
- the first 9 digits of the recipient's BN assigned by the CRA
- where the recipient has failed to provide a BN, store zeroes in the field

Note

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

<BUS_NM>

<l1_nm></l1_nm>

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
- if "&" is used in the name area enter as &

<l2_nm></l2_nm>

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

- 30 alphanumeric
- the second line of the recipient corporation, organization, association, or institution's name

</BUS_NM>

<RCPNT_ADDR>

<addr_l1_txt></addr_l1_txt>

Recipient address - line 1

- **required** 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 recipient's city

<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

- the recipient's USA zip code

or

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

</RCPNT_ADDR>

<filr_nbr></filr_nbr>

Filer identification number

- **required** 2 alpha, 7 numeric
- the filer identification number assigned to file the T5 information returns with the CRA
- must correspond to the "Filer identification number" on the related T5 Summary record

Example

HA0000000

<rcpnt_fi_br_nbr></rcpnt_fi_br_nbr>

Recipient bank transit number

- **required** 8 alphanumeric
- T5 slip, box 28
- the transit number assigned to the recipient's bank branch
- where an institution does not have a bank transit number, store zeroes in the field

<rcpnt_fi_acct_nbr></rcpnt_fi_acct_nbr>

Recipient account number

- **required** 12 alphanumeric
- T5 slip, box 29
- the account number to which the interest income applies
- where an institution does not issue recipient account numbers, store zeroes in the field

<rpt_tcd></rpt_tcd>

Report code

- **required** 1 alpha
- T5 slip, box 21
- Originals = O
- Amendments = A
- Cancel = C

<rcpnt_tcd></rcpnt_tcd>

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

<fgn_crcy_ind></fgn_crcy_ind>

Foreign currency indicator

- 3 alpha
- 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

<T5_AMT>

For all of the T5 amounts please enter Dollars and Cents.

<actl_dvnd_amt></actl_dvnd_amt>

Actual amount of dividends

- 11 numeric
- T5 slip, box 10

<tx_dvnd_amt></tx_dvnd_amt>

Taxable amount of dividends

- 11 numeric
- T5 slip, box 11

<dvnd_tx_cr_amt></dvnd_tx_cr_amt>

Federal dividend tax credit

- 11 numeric
- T5 slip, box 12

<cdn_int_amt></cdn_int_amt>

Interest from Canadian sources

- 13 numeric
- T5 slip, box 13

<oth_cdn_incamt></oth_cdn_incamt>

Other income from Canadian sources

- 11 numeric
- T5 slip, box 14

<fgn_incamt></fgn_incamt>

Foreign income

- 11 numeric
- T5 slip, box 15

<fgn_tx_pay_amt></fgn_tx_pay_amt>

Foreign tax paid

- 11 numeric
- T5 slip, box 16

<cdn_royl_amt></cdn_royl_amt>

Royalties from Canadian sources

- 11 numeric
- T5 slip, box 17

<cgain_dvnd_amt></cgain_dvnd_amt>

Capital gains dividends

- 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
- 50% rate.

<acr_annty_amt></acr_annty_amt>

Accrued income - annuities

- 11 numeric
- T5 slip, box 19

<rsrc_alwnc_amt></rsrc_alwnc_amt>

Amount eligible for resource allowance deduction

- 11 numeric
- T5 slip, box 20

<cgain_dvnd_1_amt></cgain_dvnd_1_amt>

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
- 75% rate

<cgain_dvnd_2_amt></cgain_dvnd_2_amt>

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
- 66.6% rate

</T5_AMT>

</T5Slip>

<T5Summary>

<filr_nbr></filr_nbr>

Filer identification number

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

Example

HA0000000

- enter your filer identification number. If you have not obtained your number, or you are unsure of your number, please contact our Business Enquiries line at 1-800-959-5525.

Note

The filer identification number is a unique number for information returns and has two alphabetical and seven numerical characters (e.g., HA1234567). **Do not** enter your employer account number, your corporation account number, or your Business Number in this area.

<FILR_NM>

<l1_nm></l1_nm>

Filer name - line 1

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

<l2_nm></l2_nm>

Filer name - line 2

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

<l3_nm></l3_nm>

Filer name - line 3

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

</FILR_NM>

<FILR_ADDR>

<addr_l1_txt></addr_l1_txt>

Filer address - line 1

- **required** 30 alphanumeric
- the first line of the filer's address

<addr_l2_txt></addr_l2_txt>

Filer address - line 2

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

<cty_nm></cty_nm>

Filer city

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

<prov_cd></prov_cd>

Filer province or territory code

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

<cntry_cd></cntry_cd>

Filer country code

- 3 **alpha**
- the country in which the filer 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>

Filer postal code

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

Example

A9A9A9

or

the filer's USA zip code

or

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

</FILR_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 contact

<cntc_extn_nbr></cntc_extn_nbr>

Contact extension number

- 4 numeric
- telephone extension number of contact

</CNTC>

<filr_fi_br_nbr></filr_fi_br_nbr>

Filer bank transit number

- **required** 8 alphanumeric
- use only when you are reporting interest income
- the transit number assigned to the bank
- where an institution does not have a bank transit number, store zeroes in the field

<tx_yr></tx_yr>

Taxation year

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

<slp_cnt></slp_cnt>

Number of T5 slip records

- **required** 7 numeric
- total number of T5 slip records for this T5 Summary record

<bn></bn>

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 CRA

Example

Business Number: 000000000RP0000

- if you have not been assigned such a number, contact 1-800-959-5525
- where an institution is not required by CRA to use a Business Number (BN), enter 000000000RP0000 in the field

<rpt_tcd></rpt_tcd>

Report Type Code

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

<T5_TAMT>

<tot_cdn_int_amt></tot_cdn_int_amt>

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
- For the following amounts, field limits are set to 13 numeric and enter Dollars and Cents.

<tot_actl_dvnd_amt></tot_actl_dvnd_amt>

Total actual amount of dividends

- accumulated total of recipients' actual amount of dividends, as reported on the T5 slip records filed with this T5 Summary

<tot_tx_dvnd_amt></tot_tx_dvnd_amt>

Total taxable amount of dividends

- accumulated total of recipients' taxable amount of dividends, as reported on the T5 slip records filed with this T5 Summary

<tot_dvnd_tx_cr_amt></tot_dvnd_tx_cr_amt>

Total federal dividend tax credit

- accumulated total of recipients' federal dividend tax credits, as reported on the T5 slip records filed with this T5 Summary

<totr_cdn_incamt></totr_cdn_incamt>

Total other income from Canadian sources

- accumulated total of recipients' other income from Canadian sources, as reported on the T5 slip records filed with this T5 Summary

<tot_fgn_incamt></tot_fgn_incamt>

Total foreign income

- accumulated total of recipients' foreign income, as reported on the T5 slip records filed with this T5 Summary

<tot_fgn_tx_pay_amt></tot_fgn_tx_pay_amt>

Total foreign tax paid

- accumulated total of recipients' foreign tax paid, as reported on the T5 slip records filed with this T5 Summary

<tot_cdn_royl_amt></tot_cdn_royl_amt>

Total royalties from Canadian sources

- accumulated total of recipients' royalties from Canadian sources, as reported on the T5 slip records filed with this T5 Summary

<tot_cgain_dvnd_amt></tot_cgain_dvnd_amt>

Total capital gains dividends

- 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

<tot_acr_annty_amt></tot_acr_annty_amt>

Total accrued income - annuities

- accumulated total of recipients' accrued income annuities, as reported on the T5 slip records filed with this T5 Summary

<tot_rsrc_alwnc_amt></tot_rsrc_alwnc_amt>

Total amount eligible for resource allowance deduction

- accumulated total of recipients' amount eligible for resource allowance deduction, as reported on the T5 slip records filed with this T5 Summary

</T5_TAMT>

</T5Summary>

</T5>

</Return>