



Canada Revenue
Agency

Agence du revenu
du Canada

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

2007

Do you need more information?

If you need more help after you read this guide, see www.cra.gc.ca or call 1-800-959-5525.

To get forms and publications, see 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, see www.cra.gc.ca/lists.

Teletypewriter users

If you use a teletypewriter (TTY), you can call our bilingual enquiry service at 1-800-665-0354.

Your opinion counts!

If you have any comments or suggestions on the information contained in this guide, we want to hear from you. Send your comments to:

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

Film services units

For more information on payments for acting services, see www.cra.gc.ca/fis and select "Non-resident actors."

Also, you can contact a film services unit at the following addresses and numbers:

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

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

Telephone 604-666-7911
Fax 604-666-7436

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 416-954-0542 or 416-954-0534
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,
10th floor
Montréal QC H2Z 1A6

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

If you have a visual impairment, you can get our publications in braille, large print, or etext (CD or diskette), or on audio cassette or MP3. For details, visit our Web site at www.cra.gc.ca/alternate or call 1-800-959-2221.

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What's new for 2007

This new Guide RC4445, *T4A-NR – Payments to Non-Residents for Services Provided in Canada*, contains T4A-NR information that was previously included in the T4061, *Non-Resident Withholding Tax Guide*.

Code 50, Film Industry

This new code has been created for the non-resident's industry type code for Box 28. See page 6 for details.

T4A-NR slip

The T4A-NR slip has been redesigned for 2007. Changes include expanding the non-resident recipient's name and address area, adding the recipient's business number, modifying box numbers, and relocating boxes on the front of the slip. In addition, there are now two slips per page.

For information on completing the new T4A-NR slip, see page 6.

My Business Account

The Canada Revenue Agency (CRA) has expanded its suite of e-services to provide business owners with convenient and secure on-line access to their personalized business account information through an on-line service called My Business Account.

For information, see www.cra.gc.ca/mybusinessaccount.

Internet file transfer

Starting January 2008, if you use payroll, commercial, or in-house developed software to manage your business, you can file up to 5 MB (approximately 3,500 slips).

For information, see www.cra.gc.ca/file-xml.

Before you start

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 see www.cra.gc.ca/payroll or get the T4001, *Employers' Guide – Payroll Deductions and Remittances*. To report amounts paid to these employees, use a T4 slip. For information, see www.cra.gc.ca/slips or get the RC4120, *Employer's 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, see www.cra.gc.ca/slips or get RC4120, *Employer's 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, see www.cra.gc.ca/fis or get 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 return.

Penalties and interest

Penalty – Failure to deduct

We can assess a penalty of 10% of the amount you fail to deduct. If you fail to deduct the required amount of income tax 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. Generally, we only apply the 10% penalty to the part of the amount you failed to deduct that is more than \$500.

However, we may apply the 10% penalty to the total amount if the failure was made knowingly or under circumstances of gross negligence.

Penalty – Failure to remit / late or deficient remittances

We can assess a penalty of up to 20% of the amount you fail to remit when you withhold the amounts, or when we receive the amounts you withheld past the due date.

We consider an NSF cheque to be a failure to remit and will automatically apply a penalty.

Generally, we only apply this penalty to the part of the amount you failed to remit that is more than \$500. However, we may apply the penalty to the total amount if the failure was made knowingly or under circumstances of gross negligence.

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

Penalty – Failure to file information returns in electronic format

If you file more than 500 various slips (for example T4A-NR, T4, T4A) and you do not file the information returns electronically as required under the *Income Tax Act* and *Income Tax Regulations*, you are liable to a penalty of \$2,500 for the first offence. For each subsequent occurrence, the penalty will increase by increments of \$2,500.

Penalty – Failure to file the T4A-NR information return

In all instances, you have to file the T4A-NR information return and give the information slips to the recipients by the **last day of February following the calendar year to which the information return applies**. If you fail to do this, the penalty for each failure is \$25 a day, with a minimum penalty of \$100 and a maximum of \$2,500.

If the last day of February is a Saturday or Sunday, your information return is due the next business day.

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, in accordance with the prescribed interest rates, and it is compounded daily. We also apply interest to unpaid penalties.

Waiving penalties and interest

The taxpayer relief provisions of the *Income Tax Act* give us some discretion to cancel or waive all or a part of any interest charges and penalties. This allows us to consider extraordinary circumstances that may have prevented payers from fulfilling their obligations under the *Income Tax Act*. See Information Circular 07-1, *Taxpayer Relief Provisions*.

Deducting income tax

As 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 75-6, *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. See "Film services units" on page 2.

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 75-6, *Required Withholding from Amounts Paid to Non-Residents Providing Services in Canada*, and Form R105, *Regulation 105 Waiver Application*.

Recipients filing requirements

Non-residents who have carried on business in Canada or who have been employed in Canada are usually taxable in Canada for their 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, an *Income Tax and Benefit Return* (T1) 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. 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.

Remitting

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 public holiday, your remittance is due on the next business day. For a list of public holidays, see 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.

Are you a new remitter?

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

If you are a new payer or you have never remitted income tax deductions before, you must apply for a BN. If you already have a BN, you only need to add a payroll deductions account to your existing BN. However, if you **don't** have a BN, you have to ask 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, see www.cra.gc.ca/bn or get Guide RC2, *The Business Number and Your Canada Revenue Agency Accounts*.

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

Once you are registered, we will send you a letter confirming your Business Number and your accounts, 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. Make the cheque or money order payable to the Receiver General, and print your BN 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 Business Number.

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

Missing or lost remittance voucher

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

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.

Completing T4A-NR slips

When completing T4A-NR slips:

- Complete the slips clearly and in alphabetical order.
- Use a standard 10 or 12 character per inch font if typed or computer-generated.
- 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, dashes, or commas 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.
- 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.

Give two copies of the T4A-NR slips to the non-residents by the last day of February.

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 75-6, *Required Withholding from Amounts Paid to Non-Residents Providing Services in Canada*, paragraphs 24 to 26.

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 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 on page 10 and 11 enter the **three-letter code** for the country in which the recipient is a resident for tax purposes. 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
- 61 – Educational services
- 62 – Health care and social assistance
- 71 – Arts, entertainment and recreation
- 81 – Other personal services (except public administration)
- 91 – Public administration

The new code 50 is for non-residents working in the film or television industry, including commercials, but other than 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 – Business Number (BN)

If the recipient of the reported amount is a business (sole proprietor, partnership, or corporation), enter the recipient’s BN.

Box 14 – Foreign social security number

Enter the social security number assigned to the non-resident for tax purposes by their country of residence.

Non-resident recipient’s name and address

Enter the individual’s name (last name, then first name and initials) or the corporation, organization, association, trust, or institution name.

Note

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

Then enter the recipient’s full mailing address as follows:

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

Line 3:

- For Canadian addresses, enter the city, provincial or territorial code (see page 6), and the postal code.
- For U.S. addresses, enter the city, two letter state, territory, or possession code (see page 12), and the zip code.
- For addresses **outside Canada and the United States**, enter the postal code and then the city name.

Line 4: Enter country (if Canada, leave blank).

Country code: Enter the three-letter country code that corresponds to the country you indicated on line 4.

Payer’s name

Enter your operating or trade name in the space provided.

Payer’s Business Number

Enter the 15-digit BN you use to send us your recipients’ deductions. This number appears in the top left corner of the statement of account that we send to you each month.

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

Distributing copies of T4A-NR slips

You must give recipients their T4A-NR slip on or before **the last day of February** following the calendar year to which the slips apply:

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

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 and cents, 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

Identification

Enter your 15-digit Business Number, operating or trading name, and address in the relevant boxes at the top of the blank summary.

Year

Enter the calendar year for which you are filing the return.

Line 88 – Total number of slips filed

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

Line 18 – Gross income

Add the amounts in box 18 from all slips. Enter the total on line 18.

Line 20 – Travel expenses

Add the amounts in box 20 from all slips. Enter the total on line 20.

Line 22 – Total tax deductions reported

Add the amounts in box 22 from all slips. Enter the total on line 22.

Line 82 – Remittances

Enter the amount you remitted for the year under your Business 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 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

If you have a balance due, attach a cheque or money order payable to the Receiver General for the balance owing.

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 – Contact person and telephone number

Enter the name and telephone number of a person that we can call to get or clarify information you reported on this return.

Certification

A current officer of the business has to sign the Summary to show that the information is correct and complete.

T4A-NR information return

A T4A-NR information return consists of T4A-NR slips and the related T4A-NR Summary.

You have to file the T4A-NR information return by the **last day of February following the calendar year in which you paid the amounts**. If the last day of February is Saturday or Sunday, your information return is due the next business day.

Filing electronically

If you file 1 to 500 information slips, we encourage you to file in extensible mark-up language (XML) format by Internet file transfer. You will get immediate confirmation that we received your information return.

If you file more than 500 various information slips, you **must** file the return electronically in extensible mark-up language (XML) format.

- For 501 to 3,500 slips, file by Internet file transfer or on electronic media.

- For more than 3,500 slips, file on electronic media.

If you fail to do so when required, we may apply a penalty. See "Penalties and Interest" on page 4.

Electronic media

Use electronic media (DVD, CD, or diskette) to file one or more slips. See www.cra.gc.ca/electronicmedia.

Internet file transfer

Starting January 2008, if you use payroll, commercial, or in-house developed software to manage your business, you can file up to 5 MB (approximately 3,500 slips). See www.cra.gc.ca/file-xml.

Internet filing is available from January 7, 2008, to early December 2008.

Web access code

To file your return using Internet file transfer, you need a Web access code (WAC). If you don't have a WAC, call our help desk at **1-877-322-7849**.

My Business Account (MyBA)

MyBA allows you to file your T4A-NR return over the Internet **without** a Web Access Code. For details, see www.cra.gc.ca/mybusinessaccount.

Filing on paper

We encourage you to file in extensible mark-up language (XML) format by Internet file transfer. You will get immediate confirmation that we received your information return. See "Filing electronically" on this page.

Note

If you are filing more than 500 slips, you **must** file electronically.

Send your completed paper T4A-NR information return to:

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

When you send us copies, keep T4A-NR slips two to a page. This will allow us to process your information return faster.

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

After you file your information return, you may notice that you made an error when preparing the T4A-NR slips. If so, you will have to prepare amended slips to correct the information.

Amending slips electronically

For information on amending slips electronically, see www.cra.gc.ca/file-xml and select "Amending returns."

Amending paper slips

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 the amended slips to the non-resident the same way as the originals.

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 on the back cover.

Note

Do not file an amended summary when you send in amended slips.

Cancelling

Cancelling slips electronically

A cancelled slip is considered as an amended slip. For information on cancelling slips electronically, see www.cra.gc.ca/file-xml and select "Amending returns."

Cancelling paper slips

If you are cancelling a slip, send us a copy of the original clearly marked "CANCELLED."

Adding

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.

Adding slips electronically

We accept additional original T4A-NR slips in electronic format. See www.cra.gc.ca/file-xml.

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.

Replacing

If you issue slips to replace copies that are lost or destroyed, do not send us copies of these slips. Clearly identify them as "DUPLICATE" copies, and keep them with your records.

Country codes

Please make sure you enter the appropriate three-letter code.

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

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

US state, territory, or possession codes

Use the following abbreviations when you enter the US state, territory or possession on the 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 (Federation state of) | FM |
| Minnesota | MN |
| Minor Outlying Islands | UM |

| State, Territory or Possession | Code |
|--------------------------------|-----------|
| 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 |
| Rhodes Island | RI |
| South Carolina | SC |
| South Dakota | SD |
| Tennessee | TN |
| Texas | TX |
| Utah | UT |
| Vermont | VT |
| Virgin Islands | VI |
| Virginia | VA |
| Washington | WA |
| West Virginia | WV |
| Wisconsin | WI |
| Wyoming | WY |

Addresses

Ottawa Technology Centre

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

Tax centres

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
4695 – 12th Avenue
Shawinigan-Sud 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 Highway
Surrey BC V3T 5E1

St. John's Tax Centre
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