



Employers' Guide to Payroll Deductions

Basic Information

Update 1994

Income Tax Deductions

Unemployment Insurance Premiums

Canada Pension Plan Contributions



See reverse for
**How to complete the
Record of Employment.**

T4001(E) Rev. 94

NEW

Important

How to use this update

As part of Revenue Canada's ongoing efforts to save money and paper, we will not be publishing an annual version of the tax guide *Employers' Guide to Payroll Deductions — Basic Information*. Instead, we will be sending you yearly updates with new information, and the latest technical and legislative changes.

As a result, you will have to keep the guide you already have for four years (1993 to 1997).

As you will notice by looking through this update, all the changes are presented in the same order and style as the original guide. Each chapter, page number, and paragraph in the **update** corresponds to chapters, page numbers, and paragraphs in the **guide**. In the update, each change is highlighted.

To allow you to keep your guide and updates together in a binder, we are producing these publications in a three-hole-punched format with a detachable spine. Just tear off the pages in the update for each chapter and include them with the corresponding chapter in the guide.

To update the information in your guide, make sure you:

- note all major highlighted changes related to each chapter;
- replace pages 9-1 and 9-2; and
- replace the telephone listings on pages 9-8 and 9-9 with the listing included in the update.

If you have any questions about the changes or about your tax obligations, or if you would like a new copy of the guide, contact your local income tax office.

Note

We are also sending you the *Employer guide — How to complete the Record of Employment*. You can find it on the reverse side of this update.

What's New for 1994?

The information in this update reflects the tax changes the Minister of Finance announced after we first published the 1993 to 1997 guide.

A first!

In order to improve quality of service, Revenue Canada and Human Resources Development Canada have joined efforts to produce the attached publication. This publication combines the *Employer guide — How to complete the Record of Employment* and the update of the *Employer's Guide to Payroll Deductions — Basic Information*.

This partnership follows the federal government's one-window approach to serving clients and, at the same time, permits us to realize significant savings.

Age amount

The February 22, 1994, budget proposed changes to the age amount calculations. These changes affect employers, employees, and pensioners.

Under the federal government's proposal, an income test will be applied to the age amount. Employees or pensioners with a net income of \$25,921 or less will keep the full credit.

If in 1995, your net income is more than \$25,921, the age amount of \$3,482 will be reduced by 15% of the net income exceeding \$25,921.

The changes were implemented on July 1, 1994, and the annual adjustment was retroactive to January 1, 1994.

Employers and payers do not have to get a revised TD1, *Personal Tax Credits Return* from the employee or pensioner. However, you should inform the employee or pensioner that the adjustment to the age amount has been made and included with the regular tax deduction amount.

Prescribed persons

Prescribed persons are employers, persons, and also partnerships who are acting on behalf of one or more employers, and whose average monthly remittance is equal to or greater than \$50,000 in the second-preceding year. Prescribed persons can now be assessed a penalty of either 10% or 20% for failure to remit at a Canadian financial institution.

Changes to form names

The names of the following forms have changed:

Form T2151, *Direct Transfer of a Single Amount under Subsection 147(19) or Section 147.3;*

Form T2033, *Direct Transfer under Paragraph 146(16)(a) or 146.3(2)(e)*

Canada Pension Plan contributions

In Chapter 2, all references to maximum pensionable earnings and basic exemptions should be changed to the following:

- Maximum pensionable earning: \$34,000
- Basic exemption: \$3,400

Changes to Forms PD7A-RB and PD7A(TM)

We have changed forms PD7A-RB, *Remittance Booklet* and PD7A(TM), *Remittance Form (Twice monthly)* and you will now have to include the following information:

- your account number;
- the total amount you are remitting (employer and employee portions);
- the date (YY MM DD) you paid your employees (if two paydays occurred within the same period, indicate the later of the two pay days);
- the gross payroll in the remitting period; and,
- the number of employees in the latest pay period.

Group Term Life Insurance

Effective July 1, 1994, there is no longer an income tax exemption for the first \$25,000 of coverage under a group term life insurance policy. This change applies to both current and former employees who receive group term life insurance benefits from their present or former employer.

Employers are required to report this benefit for employees on a T4 and for former employees on a T4A. The \$500 reporting threshold for T4As described in the *Employers' Guide to Payroll Deductions* will not apply.

The employee benefit is the total of the employer paid premiums for the following three items, as they apply:

- the employee's term insurance benefit;
- the employee's prepaid insurance benefit; and
- sales and excise taxes that apply to the employee's insurance coverage, **minus** premiums and any sales and excise taxes the employee paid, either directly or through reimbursements to the employer.

The taxable benefit for Group Term Life Insurance premiums paid by the employer or former employer is not subject to UI premiums. However, this benefit is subject to CPP contributions and income tax deductions.

An information update is available at your local income tax office.

Registered Plans Division telephone numbers

In the original *Employers' Guide to Payroll Deductions — Basic information*, the telephone numbers we listed in the "What's new" section only relate to unregistered retirement plans or arrangements. For payroll enquiries, see the new telephone listings in this update.

Chapter 1 General Information (1994 update)

Page 1-3

Due dates for accelerated remitters

Add the following sentence to the note of threshold 1:

If the remittance day falls on a Saturday, Sunday, or holiday, your remittance is due on the next working day.

Due dates for accelerated remitters

Add the following paragraph to the note of threshold 2:

- A prescribed person is as a person or partnership who acts on behalf of one or more employers, and has an average monthly withholding amount of \$50,000 or greater in the second preceding year. A prescribed person can be assessed a penalty of either 10% or 20% for failure to remit at a Canadian financial institution.

Penalties and Interest

Replace the first and second sentences of the last paragraph with the following:

We may apply a 20% penalty if the failure was made knowingly or under circumstances amounting to gross negligence.

Page 1-4

Under the paragraph following the top note add this heading:

Recovering CPP contributions and UI premiums

If you receive an assessment for failing to deduct CPP contributions or UI premiums, you may recover the employee's premiums and contributions from subsequent payments to the employee. The employer share is your responsibility.

You **cannot** recover the amounts for pay periods that go back more than 12 months.

To recover the employee amounts, you can deduct them from the future wages of those employees. The deductions can be equal to, but not more than, the amount you should have deducted from each payment. See the following example.

Example

An employer did not deduct or send in CPP contributions and UI premiums that should have been deducted as follows:

Month	CPP	UI
January	\$3.40	\$8.50
February	3.40	8.50
March	4.10	8.50
April	<u>4.70</u>	<u>8.50</u>
Total	\$15.60	\$34.00

After auditing the records, we issue a *Notice of Assessment* as follows:

	Employee	Employer	Total
CPP contributions	\$15.60	\$15.60	\$31.20
UI premiums	34.00	47.60 ⁽¹⁾	<u>81.60</u> ⁽²⁾
Total			\$112.80 ⁽²⁾

⁽¹⁾ 1.4 times employee premiums

⁽²⁾ plus interest and penalty

The employer can recover \$15.60 for CPP, and \$34.00 for UI from the employee as follows:

	Current deduction		+	Employer's recovery	
	CPP	UI		CPP	UI
May	\$4.70	\$8.50		\$3.40 (for January)	\$8.50
June	4.70	8.50		3.40 (for February)	8.50
July	5.10	8.50		4.10 (for March)	8.50
August	5.10	8.50		4.70 (for April)	8.50
Total				<u>\$15.60</u>	<u>\$34.00</u>

Chapter 4 Deducting Income Tax (1994 update)

Page 4-2

Claim code E

Replace the instructions with the following:

If employees certify on their TD1 form that their employment income for the year will be less than the total tax credits claimed, do not deduct any tax.

Page 4-3

Reducing tax deductions at source

Replace the second sentence of the first paragraph with:

To make this request, employees have to write to the Client Assistance Division at their income tax office.

In the last paragraph of the same heading, add the following sentence:

This tax office letter of authority is not required in situations when a court order requires that the alimony or maintenance payments be deducted at source from the employee's salary.

Page 4-4

At the top of this page, replace the example with the following:

Example

David is paid \$500 a week (52 pay periods per year). He receives taxable benefits of \$50 per week. He contributes to an RPP, pays union dues, and lives in a designated area. He has also supplied a letter of authority from Revenue Canada and/or a court order asking his employer to deduct less income tax because of the alimony he pays. To determine how much income tax to deduct from the amounts David receives weekly, his employer has to do the following calculations:

Basic salary (weekly)	\$500	
Plus any taxable benefits	50	
Total salary	<u>\$550</u>	
Minus weekly deductions for:		
• RPP contributions	\$25.00	
• union dues	5.50	
• living in a designated area (\$7.50 per day × 7 days)	52.50	
• alimony payments	<u>25.00</u>	<u>\$108</u>
Amount subject to income tax deductions at source		<u>\$442</u>

Page 4-5

Tax deductions from regular remuneration (TD1 form)

Replace the first bullet with the following:

- Turn to the table for your pay period. For example, if you pay an employee once a month, see to the table “Tax Deductions Monthly” in Part D of the appropriate *Payroll Deductions Tables*.

Page 4-6

Don't forget

Replace the first heading with the following:

1. TD1 — *Personal tax credit return*

Make sure you have a completed TD1 form on file for **each** of your employees. Use claim code 1 (or claim code 0 for non-resident employees) if an employee does not complete a TD1. You should deduct tax as if that person were single.

Chapter 6

How to Report Income and Deductions (1994 update)

Page 6-5

Additional processing information

Change Health and Welfare Canada to Human Resources Development.

Why do you have to report the correct social insurance number (SIN)?

Replace the first paragraph with the following:

As mentioned in Chapter 1, you have to correctly report an employee's SIN on the T4, T4A, and T4F Supplementary slips. An incorrect SIN can affect an employee's future CPP benefits if the correct Record of Earnings file is not updated. Also, if you report an incorrect SIN on a T4 that has a pension adjustment amount, the employee may receive an inaccurate annual RRSP contribution limit statement. In addition, the related information on the employee's *Notice of Assessment* will be inaccurate.

Page 6-6

Common reporting errors and how to avoid them

Replace the second bullet with the following:

- box 26, "Pensionable earnings"; and

CPP contributions

Replace the first bullet of "Question 2" with the following:

- started to calculate the contributions and pensionable earnings the first of the month after the month the employee turned 18; or

Replace the second sentence in "Question 3" with the following:

If *no*, leave box 26, "Pensionable earnings" blank.

Page 6-8

Box 10 — Province of employment

Add the following abbreviation at the end of the list:

ZZ - Other

Box 16 — Employee's pension contributions (CPP/QPP)

Replace the first paragraph and the heading with the following:

Box 16 and 17 — Employee's pension contributions (CPP/QPP)

Enter the amount you deducted from the employee for contributions to the Canada or Quebec Pension Plan. Make your entry under "Canada Plan" box 16 or "Quebec Plan" box 17, depending on the province of employment. Leave both areas blank if the employee did not contribute to either plan. **Do not report** your share of CPP contributions on the T4 Supplementary.

Page 6-10

Box 26 — CPP pensionable earnings

Replace all the information with the following:

Box 26 — Pensionable earnings

In most cases, you should leave this box blank. **You will have to complete this box in situations that relate to the Canada Pension Plan and the Quebec Pension Plan.**

1) Canada Pension Plan

Complete the box if you included any of the following types of remuneration in box 14, "Employment income before deductions":

- a) remuneration paid to the employee:
 - before and during the month the employee turned 18;
 - after the month the employee turned 70;
 - during the months the employee received a disability pension under the Canada or Quebec Pension Plan; or
 - after a retirement pension becomes payable under either the Canada or Quebec Pension Plan;
- b) remuneration paid to the employee while the employee was engaged in excepted employment (see "Amounts not subject to CPP contributions" in Chapter 2);
- c) amounts for a clergy member's residence from which you did not deduct CPP contributions (if the clergy member gets a tax deduction for the residence, do not deduct CPP contributions); and
- d) remuneration paid to a Status Indian located on a reserve before an election was made to cover the employee under the Canada Pension Plan. Subtract any of the amounts in a) to d) from the amount in box 14. Enter the difference in box 26. Do not change the amount in box 14.

Subtract any of the amounts in a) to d) from the amount in box 14. Enter the difference in box 26. Do not change the amount in box 14.

If the situation described in a) applies, prorate the pensionable earnings for the period. For more information, see "When do you prorate the basic yearly exemption?" in Chapter 2.

2) Quebec Pension Plan

Complete the box if, for Quebec employees, the pensionable earning is greater than the employment earning in box 14 "Employment income before deductions".

Page 6-11

Box 28 — Exempt (CPP/QPP and UI)

Replace the second paragraph with the following:

Do not complete the "UI" part of this box if you entered an amount in box 18 or box 24. Enter an "X" under "UI" only if the earnings were exempt, or if they were not eligible for the entire reporting period of employment.

Boxes 30 to 40 — Taxable allowances and benefits

Replace the first paragraph with the following:

The instructions for boxes 30 to 40 briefly outline what you should enter in each box. Since some of these calculations need long explanations, we explain these benefits in greater detail in Chapters 1 and 2 of the *Employer's Guide to Payroll Deductions — Taxable Benefits and Non-Resident Information*. Where applicable, the amounts shown in these boxes include a taxable goods and services tax (GST) component equal to 7% of the value of the benefit. The value of the benefit, for purpose of calculating the (GST) benefit, does not include provincial sales tax paid to purchase or provide the benefit. In addition, if the employer pays sales tax on a benefit, the sales tax is also treated as a taxable benefit to the employees. The amount of taxable benefits you report may be affected if the employee is:

Page 6-12

Box 38 — Stock option benefits

Replace the second paragraph with the following:

In the box marked "footnotes," enter the amount that the employee is entitled to deduct under paragraph 110(1)(d) or paragraph 110(1)(d.1) of the *Income Tax Act*. This amount will be different from the amount in box 38 because the deduction for the employee is one-quarter of the benefit that you include in box 38. The footnotes should read:

"Stock option 110(1)(d) \$ _____"

or

"Stock option 110(1)(d.1) \$ _____"

Box 40 — Other taxable allowances and benefits

Add the following sentence before the note:

If you are reporting a benefit from employer-provided group term life insurance, please enter in the box marked "Footnotes" "Group Term Life Insurance _____\$."

Page 6-15

How to complete the T4A Supplementary

Insert a second bullet at "You have to complete a T4A if:"

- there is a Group Term Life Insurance taxable benefit for a former employee; or,

Page 6-19

Box 28 — Other income

Add the following income category

16. Any benefit (regardless of amount) in respect of employer-provided group term life insurance where the benefit is conferred by a former employer or reported by another party on behalf of the employer or former employer.

Box 38 — Footnotes and footnote codes

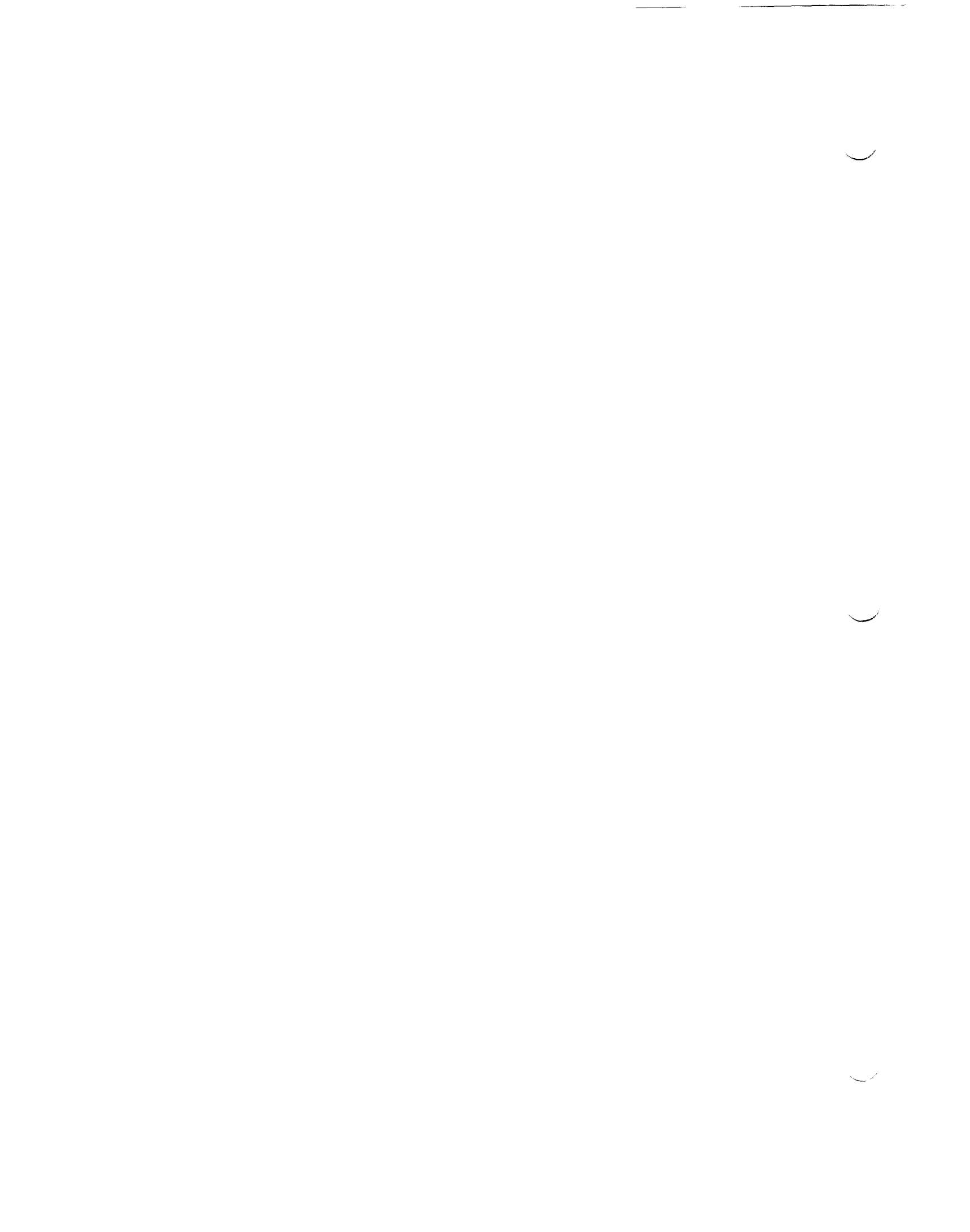
Code explanation and use

Replace code 13 with:

13 Other footnotes or multiple footnotes. Use this code if you entered a written footnote that does not correspond to codes 02 to 12, 14 to 19, or if more than one code applies.

Add this code:

19 Group term life insurance benefit — Box 28 only



Revenue Canada Customs, Excise and Taxation		Revenu Canada Accise, Douanes et Impôt		STATEMENT OF ACCOUNT		PD7A(E) Rev.93
1 Account number		Employer name				
Statement of account as of Transactions processed after this date will appear on the next statement	Amount paid for For enquiries contact:	Assessed amount owing	You can make your payment where you bank or to: Taxation Centre			
• IMPORTANT - SEE REVERSE •						
EXPLANATION OF CHANGES						
Date	Description	Amount				
Indicate remittance information in this area for your records						
CPP contributions	UI premiums	Tax deductions	Current payment	Gross monthly payroll	No. of empl. - last period	

2 Account number PD7A(E) Rev.93
 Employer name

PIERRE GRAVELLE, QC
 DEPUTY MINISTER, DEPARTMENT OF NATIONAL REVENUE, TAXATION

Revenue Canada Customs, Excise and Taxation		Revenu Canada Accise, Douanes et Impôt		REMITTANCE FORM FOR CURRENT SOURCE DEDUCTIONS		PD7A(E) Rev.93
3 Account number			For Taxation use only			
Amount of payment >			<input type="text"/>			
Month for which deductions were withheld >			Year <input type="text"/>	Month <input type="text"/>		
Gross monthly payroll (dollars only) >			<input type="text"/>			
Number of employees in last pay period >			<input type="text"/>			

RECEIPT - REÇU

Revenue Canada Revenu Canada
Customs, Excise and Taxation Accise, Douanes et Impôt

PD7A-RB Rev. 93
COMPLETE THE UNSHADED BOXES ONLY
NE REMPLIR QUE LES CASES NON OMBRAGÉES

<p>ACCOUNT NO. N° DE COMPTE</p> <p>DEDUCTION PERIOD PÉRIODE DE RETENUE</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">DISTRIBUTION OF REMITTANCES (M.O. EMPLOYER)</td> <td style="width: 50%;">TAX IMPÔT</td> </tr> <tr> <td>C.P.P. and U.I. SHARES</td> <td>C.P.P. RPC</td> </tr> <tr> <td>REPAYMENT OF RESERVE</td> <td>U.I. A.C.</td> </tr> <tr> <td>FINANCIAL INSTITUTIONS</td> <td>TOTAL</td> </tr> </table> <p>CHEQUE NO. N° DE CHÉQUE</p> <p style="font-size: small;">Your payment may be made at a Financial Institution or to Vous pouvez faire le paiement à une institution financière ou au Taxation Centre - Centre fiscal SEE REVERSE - VOIR AU VERSO</p> <p style="text-align: center;">FINANCIAL INSTITUTION'S STAMP HERE TIMBRE DE L'INSTITUTION FINANCIÈRE ICI</p>	DISTRIBUTION OF REMITTANCES (M.O. EMPLOYER)	TAX IMPÔT	C.P.P. and U.I. SHARES	C.P.P. RPC	REPAYMENT OF RESERVE	U.I. A.C.	FINANCIAL INSTITUTIONS	TOTAL	<p>REMITTANCE FORM FOR CURRENT SOURCE DEDUCTIONS FORMULE DE VERSEMENT DE RETENUES À LA SOURCE COURANTES</p> <p>TOTAL TAX, C.P.P., U.I. (employee and employer portions) BEING REMITTED. MONTANT TOTAL DES RETENUES D'IMPÔT, DE COTISATIONS AU RPC ET DE COTISATIONS D'A-C (des cotisations de l'employé et de l'employeur) CH-ENCUS</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">\$</td> <td style="width: 70%;"></td> <td style="width: 10%;">E</td> <td style="width: 10%;">C</td> </tr> </table> <p>ACCOUNT NUMBER - NUMÉRO DE COMPTE</p> <p>6 Sub-Code No. of Periods</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">DATE PAYMENT MADE TO EMPLOYEES (OR OTHER PAYEES) FROM WHICH ABOVE WITHHOLDINGS WERE MADE.</td> <td style="width: 10%;">YEAR</td> <td style="width: 10%;">MONTH</td> <td style="width: 10%;">DAY</td> </tr> <tr> <td>DATE DU PAIEMENT AUX EMPLOYÉS (OU À D'AUTRES BÉNÉFICIAIRES) SUR LEQUEL LES RETENUES CI-DESSUS ONT ÉTÉ FAITES.</td> <td>ANNEE</td> <td>MOIS</td> <td>JOUR</td> </tr> </table>	\$		E	C	DATE PAYMENT MADE TO EMPLOYEES (OR OTHER PAYEES) FROM WHICH ABOVE WITHHOLDINGS WERE MADE.	YEAR	MONTH	DAY	DATE DU PAIEMENT AUX EMPLOYÉS (OU À D'AUTRES BÉNÉFICIAIRES) SUR LEQUEL LES RETENUES CI-DESSUS ONT ÉTÉ FAITES.	ANNEE	MOIS	JOUR
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C.P.P. and U.I. SHARES	C.P.P. RPC																				
REPAYMENT OF RESERVE	U.I. A.C.																				
FINANCIAL INSTITUTIONS	TOTAL																				
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STATEMENT OF ACCOUNT

Revenue Canada Revenu Canada PD7A(TM)(E)
Customs, Excise and Taxation Accise, Douanes et Impôt Rev.93

1 Account number • IMPORTANT - SEE REVERSE •

Statement of account as of	Amount paid for	Assessed amount owing
Transactions processed after this date will appear on the next statement.	For enquiries contact:	

Date	Explanation of changes	Amount
<p>PIERRE GRAVELLE, QC DEPUTY MINISTER, DEPARTMENT OF NATIONAL REVENUE, TAXATION</p> <hr/> <p>2+1 Revenue Canada Revenu Canada REMITTANCE FORM FOR CURRENT SOURCE DEDUCTIONS PD7A(TM)(E) Customs, Excise and Taxation Accise, Douanes et Impôt Rev.93</p>		

Account number

6

For Taxation use only

Total tax, C.P.P., U.I. (employee and employer portions) being remitted.

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Date payment made to employees (or other payees) from which above withholdings were made.

Year	Month	Day

Telecommunication Device for the Deaf (TDD) — TDD users can call 1-800-665-0354 during regular hours of service.		Regular hours of telephone and counter service — Monday to Friday — 8:15 a.m. to 5:00 p.m. (holidays excepted)			
Prov.	District Taxation Offices	Payroll and Non-Resident Enquiries		Forms Request	
		Local	Long Distance	Local	Long Distance
NF	St. John's — Sir Humphrey Gilbert Building, P.O. Box 5988, A1C 5X6	772-2639	1-800-563-2639	772-5088	1-800-563-2600
PE	Charlottetown — 94 Euston St., P.O. Box 8500, C1A 6L3	628-4244	(902) 628-4244	628-4250	(902) 628-4250
NS	Halifax — 1256 Barrington St., P.O. Box 638, B3J 2T5	428-3296	1-800-563-3296	428-2210	1-800-565-2210
	Sydney — 47 Dorchester St., P.O. Box 1300, B1P 6K3	564-7099	1-800-561-7099	564-7120	1-800-563-7120
NB	Bathurst — 120 Harbourview Blvd., 4th floor, P.O. Box 8886, E2A 4L8	548-6744	1-800-561-5591	548-7100	1-800-561-6104
	Saint John — 126 Prince William Street, E2L 4H9	636-4462	1-800-222-8472	636-4618	1-800-222-9622
QC	Chicoutimi — 100 Lafontaine St., Office 211, G7H 6X2	696-5780	1-800-463-1825	698-5590	1-800-463-4421
	Laval — 3131 St. Martin Blvd. West, H7T 2A7	956-9120	1-800-363-2219	956-9115	1-800-363-2218
	Montréal — 305 René-Lévesque Blvd. W., H2Z 1A6	283-5585	1-800-363-9700	283-5823	1-800-361-2808
	Québec — 165 de la Pointe-aux-Lièvres South, G1K 7L3	648-5809	1-800-463-1825	648-4083	1-800-463-4421
	Rimouski — 320 St. Germain E., 4th floor, G5J 1C2	1-800-463-1825	1-800-463-1825	1-800-463-4421	
	Rouyn-Noranda — 44 du Lac Avenue, J9X 6Z9	764-3474	1-800-567-6487	764-5171	1-800-567-6403
	Sherbrooke — 50 Place de la Cité, J1H 5L8	821-4008	1-800-567-3582	821-8565	1-800-567-7360
	St-Hubert — 5245 Cousineau Blvd., Suite 200, J3V 7Z7	283-5585	1-800-363-9700	445-5264	1-800-361-2808
	Trois-Rivières — 25 des Forges St., Suite 111, G9A 2G4	373-8783	1-800-663-2035	373-2723	1-800-567-9325
	Belleville — 11 Station St., K8N 2S3	962-2563	1-800-267-8038	969-3707	1-800-267-8043
	Hamilton — 150 Main St. W., P.O. Box 2220, L8N 3E1 from area codes 416 and 905 from area code 519	(905) 572-2028	1-800-263-3562 1-800-263-8287	(905) 522-7902	1-800-263-9205 1-800-263-9215
	Kingston — 385 Princess St., K7L 1C1	545-8665	1-800-267-7817		1-800-267-8043
	Kitchener — 166 Frederick St., N2G 4N1	579-0490	1-800-265-6373	579-8951	1-800-265-2210
London — 451 Talbot St., N6A 5E5	645-4223	1-800-265-4498	645-4244	1-800-265-4900	
Mississauga — 77 City Centre Drive, P.O. Box 6000, L5A 4E9 from area codes 519, 705, and 905	(905) 566-6702	(905) 566-8702	(905) 566-6005	1-800-387-1710	
North York — Suite 1000, 5001 Yonge St., M2N 6R9 from area codes 519, 705, and 905	(416) 221-5695	1-800-263-1170	(416) 221-8492	1-800-387-1700	
Ottawa — 360 Lisgar St., K1A 0L3 from area code 613 from area code 819	957-8109	1-800-267-8550 1-800-267-3323	957-8088	1-800-267-8440 1-800-267-4735	
Peterborough — 185 King St. W., K9J 8M3	876-7319	1-800-267-8038		1-800-267-8043	
St. Catharines — 32 Church St., P.O. Box 3038, L2R 3B9	688-3523	1-800-263-5421	688-4000	1-800-263-5872	
Scarborough — 200 Town Centre Court, M1P 4Y3 from area code 905 from area codes 519 and 705	(416) 296-0757	1-800-387-5228 1-800-387-5183	(416) 296-0104	1-800-387-5229 1-800-387-5183	
Sudbury — 19 Lisgar St. S., P3E 3L5 from area code 705 from area codes 613 and 807	871-0590	1-800-461-3518 1-800-461-3518	871-0581	1-800-461-4060 1-800-461-6320	
Thunder Bay — 130 South Syndicate Avenue, P7E 1C7	623-3039	1-800-465-6842	623-2751	1-800-465-6981	
Toronto — 38 Adelaide St. E., M5C 1J7	367-9990	(416) 387-9990	865-9489	(416) 865-9489	
Windsor — 185 Ouellette Ave., N9A 5S8	252-6518	1-800-265-5826	258-8302	1-800-265-4841	
MB	Winnipeg — 325 Broadway Avenue, R3C 4T4	983-3918	1-800-542-3441	983-3942	1-800-282-8079
SK	Regina — 1955 Smith St., S4P 2N9	780-6999	1-800-667-7157	780-6015	1-800-667-7555
	Saskatoon — 340-3rd Avenue North, S7K 0A8	975-5692	1-800-667-6844	975-4577	1-800-772-1644
AB	Calgary — 220-4th Ave. S.E., T2G 0L1 from Southern Alberta	221-8970	1-800-332-1003	221-8900	1-800-472-9701
	Edmonton — Suite 10, 9700 Jasper Ave., T5J 4C8 from northern Alberta from northeastern B.C. and Northwest Territories	423-3200	1-800-667-6217 1-800-663-3765	423-4044	1-800-661-4597 1-800-661-3350
BC	Penticton — 277 Winnipeg St., V2A 1N6	492-9470	1-800-663-5062	492-9200	1-800-663-5065
	Vancouver — 1165 West Pender St., V6E 3H8 from northwestern B.C. and Yukon Territory from northeast B.C. (to Edmonton District Office)	669-2990	1-800-663-5650 1-800-663-3765	669-1033	1-800-663-1665 1-800-661-3350
	Victoria — 1415 Vancouver St., V8V 3W4	363-3373	1-800-663-2598	363-3281	1-800-663-7006
INTERNATIONAL TAX OFFICE 2540 Lancaster Road, Ottawa, Ontario, K1A 1A8		Calls from the Ottawa area Calls from anywhere in Canada Calls from outside Canada		526-8537	1-800-267-3395 (613) 526-8537
Employers located in the following provinces, territories or cities		Contact the following Taxation Centres			
Nova Scotia, New Brunswick, Prince Edward Island, and Newfoundland		St. John's Taxation Centre, Freshwater Road/Empire Avenue, St. John's, NF			
Sherbrooke, Québec, Rouyn-Noranda, Chicoutimi, Rimouski, and Trois-Rivières		Jonquière Taxation Centre, 2251 de la Centrale Blvd., Jonquière, QC			
Montréal, St-Hubert, and Laval		Shawinigan-Sud Taxation Centre, 4695 — 12th Avenue, Shawinigan-Sud, QC			
Ottawa, Toronto, Mississauga, North York, and Scarborough		Ottawa Taxation Centre, 875 Heron Road, Ottawa, ON			
Kingston, Belleville, Hamilton, Kitchener, Peterborough, St. Catharines, London, Windsor, Sudbury, and Thunder Bay		Sudbury Taxation Centre, 1050 Notre Dame Avenue, Sudbury, ON			
Alberta, Saskatchewan, Manitoba, and Northwest Territories		Winnipeg Taxation Centre, 66 Stapon Road, Winnipeg, MB			
British Columbia and Yukon Territory		Surrey Taxation Centre, 9755 King George Highway, Surrey, BC			

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