

T5007 Guide - Return of Benefits

Publishing information

As part of our effort to reduce costs and save paper, and because the information in this guide does not change on a regular basis, we no longer publish an annual version of the *T5007 Guide – Return of Benefits*.

We will publish a revised version only as required to cover any new information such as technical and legislative changes. You can contact your tax services office to find out the most recent date of publication.

You can now order the publications you need, as well as blank copies of T5007 slips, from our Web site. Complete the order form that you can find at www.ccra.gc.ca/orderforms, or call 1-800-959-2221.

Your opinion counts!

We review our publications each year. If you have any comments or suggestions to help us improve this publication, we would like to hear from you. Send your comments to:

Client Services Directorate
Canada Customs and Revenue Agency
Lancaster Road
Ottawa ON K1A 0L5

What's new for 2003

Carbon-loaded slips and summaries

As a first step of our plan to eliminate the carbon-loaded slips and summaries, this is the last year the continuous carbon-loaded slips and summaries (with perforated leaders on the sides) will be made available. Next year, the carbon-loaded slips will be available only in single units of three-slips per sheet.

Electronic tax slips

You can now provide T5007 slips to recipients in an electronic format. The recipient has to consent in writing or by email to receive the slips electronically.

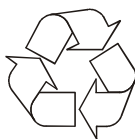
Plain language

This guide uses plain language to explain the most common tax situations. If you need more help after you read this guide, call our Business Enquiries line at 1-800-959-5525, or contact your tax services office or tax centre. You can find the address and telephone numbers listed in the government section of your telephone book.

Problem Resolution Program

We deal with most of your questions and concerns through our usual channels. In other words, if you have a problem, you can write or visit us, or call our Business Enquiries line at 1-800-959-5525. If, after this step, your problem still cannot be resolved through the usual channels, you should get in touch with the Problem Resolution Program co-ordinator at your tax services office. The address and numbers for this office are listed in the government section of your telephone book.

Think Recycling!



Printed in Canada

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Who should use this guide?

Sections 232 and 233 of the *Income Tax Regulations* require every person who pays an amount for workers' compensation benefits or social assistance payments to file an information return to report those payments. This is done using the T5007 information return. It consists of a T5007 Summary form and all related T5007 slips. You can use it to report income from either source.

This guide is designed to help workers' compensation boards and social services agencies determine:

- what types of benefits or assistance to report; and
- when and where to file the T5007 information return.

This guide also provides information about how to complete the T5007 Summary form and the related T5007 slips.

The T5007 slips make it easier for recipients of these benefits or assistance to determine the amounts they received during the year. The income shown on the T5007 slip is not taxable, but people who receive the benefits or assistance have to include these amounts in their net income. They need this information if they want to claim the guaranteed income supplement and certain tax credits and payments to which they may be entitled. These tax credits include the Canada Child Tax Benefit, the goods and services tax/harmonized sales tax credit, some provincial or territorial tax credits and benefits, and some non-refundable tax credits such as the age amount, the spouse or common-law partner amount, and medical expenses.

General information

If you are filing your T5007 information return on magnetic media, see the section called "Filing on magnetic media" on page 5.

The T5007 slip

Use the T5007 slips to identify recipients of workers' compensation benefits and social assistance payments, and to report the amount of benefits and assistance paid to them.

If you file on paper, use the four-part T5007 slip. If you file on magnetic media, use the two-part T5007 slip.

The T5007 Summary form

The T5007 Summary form is a one-part form you use to total all the amounts you are reporting on the T5007 slips. You do not need to send us a paper copy of the T5007 Summary form if you file your information return on magnetic media.

Who has to file a T5007 information return?

The following agencies or bodies have to file a T5007 information return:

- any provincial, territorial, or municipal agency, or similar person that makes social assistance payments based on a means, needs, or income test; and
- any provincial or territorial workers' compensation board or similar body that pays an amount or determines a claim for compensation under an employees' or workers' compensation law of Canada or a province or territory for injury, disability, or death.

Only these organizations should file T5007 information returns. Employers who continue to pay an employee's salary before and after a workers' compensation board claim is decided do not have to file the T5007 information return. For more information, see the section called "Box 10 - Workers' compensation benefits" on page 7.

Benefits and assistance you have to report

Paragraphs 56(1)(u) and 56(1)(v) of the *Income Tax Act* describe social assistance payments and workers' compensation benefits that the recipient has to include in income. The following list describes the most common situations when you have to report workers' compensation benefits and social assistance payments. Although this list does not include every situation, it can help you determine what types of payments you should report.

Workers' compensation benefits

Workers' compensation benefits include the following types:

Injury

This is compensation paid under an employees' or workers' compensation law of Canada or a province or territory for an injury. These amounts include benefits that are a wage-loss replacement for time lost from employment due to a compensable injury or condition.

Disability

This is compensation paid under an employees' or workers' compensation law of Canada or a province or territory for a disability. These amounts include:

- a wage-loss replacement income paid to an injured worker who suffered a partial, total, temporary, or permanent disability as a result of a work-related accident; and
- compensation for future loss of earnings made to an injured worker who suffers from an injury resulting in permanent impairment or temporary disability.

Death

This is compensation paid under an employees' or workers' compensation law of Canada or a province or territory as a result of death. These amounts include:

- survivor benefits that are periodic payments paid to a dependent spouse or common-law partner, dependent children, or orphans; and
- wage-loss replacement income periodically paid to a surviving spouse or common-law partner to replace the income that a worker who died in a work-related accident or as a result of an industrial accident would have earned.

Social assistance payments

Social assistance payments are payments made to beneficiaries or third parties based on a means, needs, or income test and include payments for food, clothing, and shelter requirements to:

- individuals;
- impaired individuals in nursing homes or similar accommodations; and
- elderly individuals (generally over 64 years of age) whether or not they live in nursing homes or similar accommodations.

These amounts can also include actual rental or mortgage amounts paid for accommodation.

Benefits and assistance you do not have to report

Workers' compensation benefits

Do not report a payment or an award for:

- medical expenses incurred by or for the employee;
- funeral expenses for the employee;
- legal expenses for the employee;
- job training or counselling for the employee that is not paid as part of, or in lieu of, wage replacement benefits; or
- the death of the employee, other than periodic payments made after the death of the employee.

Note

Do not include the interest portion of retroactive workers' compensation payments in the benefit amount you report on the T5007 slip. This interest, which accumulates to the date the award is made, is not included in income. Do not issue a T5007 slip or a T5 slip for these interest payments.

Social assistance payments

Do not report a payment:

- that is made in a year as part of a series of payments totalling \$500 or less in the tax year;
- that is not part of a series of payments;
- for medical expenses (other than amounts paid for shelter in a nursing home) incurred by or for the payee;
- for child-care expenses that include baby-sitting services, day-nursery services, or services provided at a boarding school or camp, if the cost for these services would otherwise qualify for a deduction under section 63 of the *Income Tax Act*;
- for funeral expenses for a person related to the payee;
- for legal expenses incurred by or for the payee or a person related to the payee; or
- for job training or counselling for the payee or a person related to the payee.

Note

You do not have to prepare a T5007 slip for social assistance payments for amounts (often called **bed reservation fees**) paid to individuals to keep their residences available for use by a foster person.

Filing requirements

Due date

You have to file your T5007 information return before March 1 after the calendar year for which you are preparing it.

If you discontinue your business or activity, you have to file a return for the year or part-year no later than 30 days after the date the business or activity ended.

Send the recipient's copies of the T5007 slips to his or her last known address or deliver them in person. You have to do this on or before the day you have to file the T5007 information return.

Filing on magnetic media

If you (or a representative) file more than 500 information slips for the calendar year (the total number of T3, T4, T4A, T4A-NR, T4RSP, T4RIF, T5, T5007, T5008, NR4, T1204, and T5018 slips), you **have to** file your information returns on magnetic media using computer tape, cartridge, diskette, or CD-ROM.

However, anyone can file on magnetic media to save time or to simplify the requirements when using customized forms.

If you file your information return on magnetic media, do not send us the paper copy of the forms that make up the return.

If you want to participate in the magnetic media filing program for the first time, please call us toll free at 1-800-665-5164 or visit our Web site at www.cra.gc.ca/magmedia for information on submitting a test file.

If you prefer, you can write to:

Magnetic Media Processing Team
Ottawa Technology Centre
Canada Customs and Revenue Agency
875 Heron Road
Ottawa ON K1A 1A2

Note

You may need to correct information you originally filed on magnetic media. If so, make these corrections on paper and send the amended or corrected returns to the tax centre that serves your area. For more information, see the section called "How to correct your information return" on page 10.

Filing on paper

If you (or a representative) file more than 500 information slips for the calendar year (the total number of T3, T4, T4A, T4A-NR, T4RSP, T4RIF, T5, T5007, T5008, NR4, T1204, and T5018 slips), **you have** to file your information returns on magnetic media. See the section called "Filing on magnetic media" on page 5.

You have to file a completed T5007 Summary form with copy 1 of the related T5007 slips before March 1 after the calendar year to which the information return applies.

Send the completed T5007 information return to:

Ottawa Technology Centre
P.O. Box 9633, Station T
Ottawa ON K1G 6H3

Penalties and use of the social insurance number (SIN)

Late-filing penalty

If you file (paper or electronic format) your T5007 information return late, or if you distribute slips to the recipients late, you are liable to a maximum penalty of \$2,500 per slip.

Failure to file an information return

If you do not file an information return as required under the *Income Tax Act* or *Income Tax Regulations*, you may be guilty of an offence. In addition to any other penalty, if convicted, you are liable to:

- a fine from a minimum of \$1,000 to a maximum of \$25,000; or
- a fine and imprisonment for a maximum of 12 months.

Failure to provide information on a return

Anyone who prepares an information return has to make a reasonable effort to get the necessary information, including the social insurance numbers from the individuals that will receive the slips. If you do not do this, you may be liable to a \$100 penalty for each failure to comply with this requirement.

Interest on penalties

We charge interest, compounded daily at a prescribed rate, on the total amount of penalties and interest outstanding. Both interest and penalties are payable to the Receiver General.

Cancelling or waiving penalties and interest

We may cancel, reduce, or waive penalties and interest charges if you file a T5007 information return late or distribute T5007 slips to recipients late because of circumstances beyond your control. If this happens, include a letter with the return explaining why. For more information, see Information Circular 92-2, *Guidelines for the Cancellation and Waiver of Interest and Penalties*.

Failure to provide a social insurance number

Individuals have to give their social insurance number (SIN) on request to anyone who has to prepare an information slip for them. A person who does not comply with this requirement is liable to a \$100 penalty for each failure.

An individual who does not have a SIN has 15 days from the date of an information request to apply for one at any Human Resources Development Canada (HRDC) office. After receiving the SIN, the individual has 15 days to provide it to the person who is preparing an information return.

For more information about SIN reporting requirements, see Information Circular 82-2, *Social Insurance Number Legislation That Relates to the Preparation of Information Slips*.

Using the social insurance number

If you have to prepare an information return, or if you are an officer, employee, or agent of someone who does, you cannot **knowingly** use or communicate a social insurance number, or allow it to be communicated without the written consent of the individual, other than as required or authorized by law or for the purpose for which it was provided.

If you use a social insurance number for unauthorized purposes, you may be guilty of an offence and liable, if convicted, to a maximum fine of \$5,000, or imprisonment of up to 12 months, or both.

Notice of Assessment

We will issue a *Notice of Assessment* for the T5007 information return only if we apply a penalty.

How to complete the T5007 slip

General information

Before you complete the T5007 slips, read the information under “Filing on paper” on this page and “Filing on magnetic media” on page 5. We can process your T5007 information return more efficiently if you follow these instructions.

You can use ball-point pen, medium lead pencil, typing, or machine-printing to complete the slips. **Do not cut or separate any of the three slips on copy 1.** You have to submit the entire page.

Year

Enter the four digits of the calendar year in which the benefits or assistance were paid to the recipient. You have to enter the year on each T5007 slip.

Box 10 – Workers’ compensation benefits

There are three methods of payment:

- **direct payment** to a claimant;
- **full-salaried employee award**, when the workers’ compensation board repays the awarded amount to the employer who has advanced the money to the employee in anticipation of the award; and
- **self-insured employee award**, when the workers’ compensation board determines the eligibility of the claim and the amount of the award, but full responsibility for payment rests with the employer, or with an insurance company.

Direct payment to claimant – Enter in box 10 the total amount (dollars and cents) of workers’ compensation benefits paid to the recipient in the year.

Full-salaried employee award and self-insured employee award – Enter in box 10 the total amount (dollars and cents) of the workers’ compensation award for the calendar year. The total payment must be reported in the year in which it is paid.

Example 1

When the claim and the benefit payments occur in different calendar years – An employee is injured and files a claim in year A. The board accepts the claim and reimburses the employer in year B. In this case, the board has to file a T5007 slip for year B for the full amount of the award.

Example 2

When reimbursements of wage-loss replacement plan benefits are deductible – An employee received \$5,000 as wage-loss replacement plan benefits in year A. This amount is included in income in year A. In year B, the employee receives another \$5,000 wage-loss replacement plan benefit and a workers’ compensation benefit of \$15,000. It is later determined that he is required to reimburse \$8,000 of the wage-loss replacement plan benefits. For year B he would include both the \$5,000 wage-loss replacement and the \$15,000 workers’ compensation benefits in his income. His

total income would be \$20,000 assuming these are his only sources of income. He is entitled to an \$8,000 deduction representing the reimbursement of the wage-loss replacement plan benefits as other employment expenses (repayment of salary or wages). He can also deduct the \$15,000 of workers’ compensation benefits which he added to his income. After deducting these amounts from net income he has a non-capital loss of \$3,000, which can be carried back three years and forward seven years and deducted from income from all sources. If this loss is carried back to the previous tax years, the employee should send Form T1A, *Request for Loss Carryback*, or a signed letter providing the details of the request, to his tax centre.

Example 3

When an insurance company pays the immediate benefits – A worker is injured or sick and files a claim. The insurance company pays \$500 to the worker, and the worker assigns workers’ compensation board rights to the insurance company. The board awards \$400 to the worker and pays that amount to the insurance company. The insurance company issues a T4A slip to the worker for \$100, which is the amount of unrecovered benefit payments to the worker. The board should issue a T5007 slip to the worker for the full \$400 benefit awarded.

Note

Employers who continue to pay an employee’s salary before and after a workers’ compensation board claim is decided are required to withhold tax, CPP, and EI. The employees have to report their salary in the year it was received, on their individual income tax returns. For more information see the *Employers’ Guide – Filing the T4 Slip and Summary Form*.

Interim assistance from a social services agency

Individuals could face financial difficulties while waiting for the workers’ compensation board to accept their claims. During this waiting period, these individuals may rely on a social services agency for financial support. In this case, they might be required to assign their rights to income receivable from the workers’ compensation board to a social services agency in exchange for interim financial support. The assignment could cover the entire amount of income or part of it.

Assignment of benefits – The amount the workers’ compensation board has to report in box 10 is the total workers’ compensation benefits paid in the calendar year. In addition, the social services agency has to issue a T5007 slip for the amount of social assistance paid, less the workers’ compensation benefits assigned to the agency.

Note

A T5007 slip should never show a negative amount.

Box 11 – Social assistance payments or provincial or territorial supplements

Enter the total amount (dollars and cents) of assistance paid in the calendar year to the recipient.

When there is a legal transfer of certain income amounts – In some circumstances, individuals can formally assign their rights to receive certain income, or a province or territory can, by legislation, transfer their rights to receive such income (e.g., child support and alimony payments). Once an individual transfers his or her rights to support payments to a provincial or territorial authority, the province or territory then has the legal right to collect these payments. In this case, report in box 11 the total social assistance payments paid to the recipient in a calendar year, minus the money recovered through a formal assignment or transfer.

When certain income amounts are assigned to repay assistance – Individuals could face financial difficulties while waiting for certain income amounts (e.g., workers' compensation benefits, Employment Insurance benefits, and Canada Pension Plan payments). During these waiting periods, individuals may rely on a social services agency for financial support. In such situations, they could sign agreements to repay any assistance they receive. In these agreements, they could assign their rights to all or part of any income amounts to the social services agency.

In such a situation, you have to issue a T5007 slip for the amount of social assistance advanced to the individual **less** any amounts recovered by assignments. The income that is received from the other agencies in repayment for the social assistance advances keeps its identity, and those agencies will issue the applicable information slip to the individual for whom the payments were made.

Child support payments paid under an order or agreement made or varied after April 1997 are neither included in the recipient's income nor deductible by the payer.

Box 12 – Social insurance number

Enter the individual's social insurance number (SIN). You **have to** make a reasonable effort to get the SIN from each recipient. If the individual does not have a SIN, he or she has to apply for one.

If you have not received the SIN by the time you prepare the T5007 slip, do not delay completing the T5007 information return beyond the required filing date. In this case, you can leave this box blank. If an individual gives you his or her SIN after you have sent the T5007 information return to us, you do not have to amend his or her T5007 slip.

For information about SIN reporting requirements and the related penalties, see the section called "Penalties and use of the social insurance number (SIN)" on page 6. For more information, see Information Circular 82-2, *Social Insurance Number Legislation That Relates to the Preparation of Information Slips*.

Box 13 – Report code

Enter on each slip one of the following codes to indicate whether the slip is:

- "0" original; or
- "1" amended (changing the financial data or identification information) or cancelled.

When using code "1," enter a description at the top of the slip (i.e., "AMENDED" or "CANCELLED") and include a written explanation of the reason for filing the slip when you submit the T5007 slips to us. For more details, see the section called "How to correct your information return" on page 10.

Recipient's name and address

Enter the last name of the individual first, in capital letters, followed by the first name and initials. Enter the recipient's full mailing address.

Payer's name and address

Enter on each T5007 slip the complete name and address of the workers' compensation board, the social services agency, or similar body that paid the benefits or assistance, or determined an award to the recipient.

Distributing the T5007 slips

You can now provide recipients an electronic copy of their T5007 slips. The recipient must have consented in writing or by email that they wished to receive the slips electronically.

If you file paper copies, distribute the four copies of the T5007 slip as follows:

Copy 1 Send this copy with the T5007 Summary form to the office listed on the back of the T5007 Summary form.

Copies 2 and 3 Send these copies to the recipient's last known address, or deliver by hand.

Copy 4 Keep this copy for your records.

If you file on magnetic media, you only have to distribute copies 2 and 3, as shown above.

If you use the T5007 slip for ink jet and laser printers, see the instructions on the back of the slip.

How to complete the T5007 Summary form

General information

Before you complete the T5007 Summary form, read the instructions under "Filing on paper" on page 6 and "Filing on magnetic media" on page 5. We can process your T5007 information return more efficiently if you follow these instructions.

At the end of the calendar year, you may receive a preprinted T5007 Summary form from us. This summary form contains preprinted identification information relevant to your office. The preprinted identification information corresponds to the data we currently have on file. Use this preprinted summary form when you file your T5007 information return. Verify the preprinted information on the form and make any changes following the steps below.

If you did not receive a preprinted T5007 Summary form, you can get a blank copy at any tax services office.

Do not type, print, or mark in any way the areas on the summary form that say “Do not use this area.”

If you submit your T5007 information return on magnetic media

If you submit your T5007 information return on magnetic media, you do not need to send us a T5007 Summary form. However, you should keep your preprinted summary form and use it if you file an amended or additional T5007 information return.

Filer identification number

Preprinted T5007 Summary form – Your filer identification number is already printed in the relevant space on the form. It identifies your office as being the filer of the T5007 information return. You have to quote your filer identification number in any correspondence you have with us.

Blank T5007 Summary form – Enter your new filer identification number. If your office does not have a filer identification number, leave this area blank.

Information return for the year ending December 31

Enter the four digits of the calendar year covered by this information return, if not already preprinted.

If this is an amended T5007 Summary

Enter an “X” to show that you are filing an amended T5007 information return.

If this is an additional T5007 Summary

Enter an “X” to show that you are filing an additional T5007 information return.

Name and address of payer

Preprinted T5007 Summary form – The name and address of your office are already printed in this area. The preprinted information corresponds to the data we have on file. Verify the preprinted name and address, and make any necessary changes in the area provided.

Blank T5007 Summary form – Enter the name and complete address of the workers’ compensation board, social services agency, or similar body filing this information return.

Language

Enter an “X” to show your preferred language for correspondence.

T5007 slip totals

Box 10 – Workers’ compensation benefits

Enter the total amount (dollars and cents) of workers’ compensation benefits paid or awards determined. This amount corresponds to the total of all the amounts reported in box 10 of all the T5007 slips you are submitting with this summary form.

Box 11 – Social assistance payments or provincial or territorial supplements

Enter the total amount (dollars and cents) of social assistance payments or provincial or territorial supplements paid. This amount corresponds to the total of all the amounts reported in box 11 of all the T5007 slips you are submitting with this summary form.

Box 31 – Total number of T5007 slips attached

Enter the total number of T5007 slips you are submitting with this summary form.

Person to contact about this information return

Print the name (in capital letters) and telephone number of the person who will be able to answer any questions we may have about this information return.

Certification

Name of authorized person

Print the name (in capital letters) of the officer who has signing authority.

Signature of authorized person and date

Make sure that the person who has signing authority signs and dates the information return.

Position or title

Enter the position or title of the officer who has signing authority.

Recovery of benefit and assistance overpayments

The following guidelines address recoveries of overpayments of benefits or assistance made by mistake to an individual. We do not consider an amount paid in error as assistance or a benefit for the individual receiving it. Therefore, you should not include it in the individual’s income for the year of receipt. If the individual has to repay it in the same or another year, we do not allow a deduction from income for the repayments made (whether made by deduction from the individual’s benefits or assistance, or in some other manner). The following guidelines apply if the individual has repaid amounts you have reported on a T5007 slip for a previous year.

Note

A T5007 slip should never show a negative amount.

Workers' compensation benefits

Self-insured employee award

You should issue an amended T5007 slip for the year the overpayment was paid, not the year the workers' compensation board discovered or recovered the overpayment.

Example

A worker receives in year A a total of \$1,000 in wages consisting of \$600 in benefits and \$400 in salary. A T5007 slip was issued for \$600 as well as a T4 slip reporting the \$400 salary and \$600 (the amount of benefit reimbursed to the employer) in the "Other information" area with a code "77." This allows the employee to claim the other employment expense deduction. In the following year B, the board discovers that the worker should have received \$550 in benefits and \$450 in salary for year A. Consequently, year A benefits were overpaid by \$50. You should reflect this change by issuing an amended T5007 slip for year A in the amount of \$550.

To calculate the individual's refundable tax credits (e.g., goods and services tax/harmonized sales tax credit, Canada Child Tax Benefit, and provincial or territorial tax credits), the individual's **net income** stays at \$1,000. The increase in salary is offset by the \$50 reduction in benefits. However, you have to amend the T5007 slip because there is an increase in the individual's **taxable income**, equivalent to the increase in salary of \$50.

For more information, see the *Employers' Guide – Payroll Deductions (Basic Information)* or call Business Enquiries at 1-800-959-5525.

Direct payment to claimant

Example 1

Using the previous example in which the individual only received benefits in year A, you should amend the T5007 slip of year A to report \$550 in paid benefits.

Example 2

When an individual is still receiving benefits in year B, and his or her benefits for that year are reduced to recover the overpayment, or if he or she directly repays the overpayment, you should only report the net amount on the T5007 slip for year B. Once year B's benefits have been reduced to nil, you can reduce year A's benefits by any amount of the recovery that is more than year B's benefits. In this case, you should also prepare an amended T5007 slip for year A.

Note

When an identified overpayment has not been recovered, you do not have to amend any T5007 slips.

Social assistance payments

Example 1

In year A, an individual receives \$3,000 in assistance. In the following year B, it is discovered that the individual should have received only \$2,500 in total payments. The individual is not receiving assistance in year B, but the agency recovers the overpayment of \$500 in assistance in year B. In this case, you should amend the T5007 slip of year A to report \$2,500 in paid assistance.

Example 2

When an individual is still receiving assistance in year B, and his or her assistance payments for that year are reduced to recover the overpayment, or he or she directly repays the overpayment, you should only report the net amount on the T5007 slip of year B. Once year B's assistance has been reduced to nil, you can reduce year A's assistance by any amount of recovery that is more than year B's assistance. In this case, you should also prepare an amended T5007 slip for year A.

Note

When an identified overpayment has not been recovered, you do not have to amend any T5007 slips.

How to correct your information return

The T5007 slip

If you discover an error in your information return after filing it, send a letter explaining the error to the appropriate tax centre along with the necessary slips, as explained below.

Amended slips – If you have to change some of the data on a slip, change only the required entries and leave the same amounts in the other boxes. Print the word "AMENDED" at the top of the revised slip. Send two copies of the amended slip to the recipient. Send copy 1 of the slips to your tax centre with a letter explaining the reason for the amendment. Provide your filer identification number on your letter. The tax centre addresses are listed at the end of this guide.

Note

You do not have to file an amended summary form when you send in amended slips.

Cancelled slips – If you issued a slip by mistake and you want to cancel it, send us another slip with the same data as on the original slip. Print the word "CANCELLED" at the top of the slip. Send two copies of the cancelled slip to the recipient.

Duplicate slips – If you issue a slip to replace one that a client lost or destroyed, print the word "DUPLICATE" at the top of the replacement slip you are sending to the recipient. **Do not send us a copy of the duplicate slip.**

Note

Even if you sent your original information return on magnetic media, you have to file any amended or cancelled slips on paper.

The T5007 Summary form

If you file additional T5007 slips, you have to send us an additional T5007 Summary form showing the total of all additional slips. Include only original T5007 slips with report code "0."

Addresses of tax centres

Filers served by a tax services office on the left side of the following list should communicate with the corresponding office on the right.

Bathurst, Halifax, Kingston, Moncton, Newfoundland and Labrador, Peterborough, Saint John, St. Catharines, and Sydney	St. John's Tax Centre St. John's NL A1B 3Z1
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, and Trois-Rivières	Jonquière Tax Centre Jonquière QC G7S 5J1
Laval, Montréal, Ottawa, Rouyn-Noranda, Sherbrooke, and Sudbury (Northeastern Ontario* only)	Shawinigan-Sud Tax Centre Shawinigan-Sud QC G9N 7S6
Belleville, Charlottetown, Hamilton, and Kitchener/Waterloo	Summerside Tax Centre Summerside PE C1N 6A2
Sudbury (Sudbury/Nickel Belt** only), Toronto Centre, Toronto East, Toronto North, and Toronto West	Sudbury Tax Services Office Sudbury ON P3A 5C1
Calgary, Edmonton, Lethbridge, London, Red Deer, Saskatoon, Thunder Bay, Windsor, and Winnipeg	Winnipeg Tax Centre Winnipeg MB R3C 3M2
Burnaby-Fraser, Northern B.C. and Yukon, Regina, Southern Interior B.C., Vancouver, and Vancouver Island	Surrey Tax Centre Surrey BC V3T 5E1
* Northeastern Ontario includes all areas outside of Sudbury/Nickel Belt (see below) that are served by the Sudbury Tax Services Office.	
** Sudbury/Nickel Belt area includes all postal codes beginning with P3A, P3B, P3C, P3E, P3G, P3L, P3N, P3P, P3Y, and postal codes beginning with P0M and ending with 1A0, 1B0, 1C0, 1E0, 1H0, 1J0, 1K0, 1L0, 1M0, 1N0, 1P0, 1R0, 1S0, 1T0, 1V0, 1W0, 1Y0, 2C0, 2E0, 2M0, 2R0, 2S0, 2X0, 2Y0, 3A0, 3B0, 3C0, 3E0, and 3H0.	

References

The following publications may be helpful. You can get them from your tax services office. You can find the telephone numbers and addresses in the government section of your telephone book. Many of our publications are available on our Web site at www.cra.gc.ca/orderforms, or by calling 1-800-959-2221.

Guides and other publications

- RC4120 *Employers' Guide – Filing the T4 Slip and Summary Form*
- T4001 *Employers' Guide – Payroll Deductions-Basic Information*

Interpretation Bulletins

- IT-202 *Employees' or Workers' Compensation*
- IT-428 *Wage Loss Replacement Plans*

Information Circulars

- 82-2 *Social Insurance Number Legislation That Relates to the Preparation of Information Slips*
- 92-2 *Guidelines for the Cancellation and Waiver of Interest and Penalties*
- 97-2R *Customized Forms*