



Canada Revenue
Agency

Agence du revenu
du Canada

T5007 Guide – Return of Benefits

Before you start

This guide does not deal with every tax situation. For a list of publications that explain certain situations in greater detail see page 11. If you need more help after reading this guide, call us at **1-800-959-5525**. If your problem cannot be resolved through normal channels, you should get in touch with the Problem Resolution Program co-ordinator at your tax services office. The address and telephone numbers are listed in the government section of your telephone book.

You can order the publications you need, as well as blank copies of T5007 slips, on our Web site or by telephone. Complete the order form at www.cra.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 Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5**

What's new?

Information returns

There are no changes to the T5007 slip for the 2005 tax year.

Filing on magnetic media

We no longer accept the media options of "tape and cartridge" for filing on magnetic media. For acceptable media, see "Filing on magnetic media" on page 5.

Box 13 – Report code

We have changed the report codes to reflect the new codes that slip preparers should now be using when completing the specific report codes for box 13 on the T5007 slip. For more information, see "Box 13 – Report code" on page 8.

Think Recycling!



Printed in Canada

Table of contents

	Page		Page
Who should use this guide?	4	Interest on penalties.....	6
General information	4	Cancelling or waiving penalties and interest.....	6
T5007 slip.....	4	Failure to provide a social insurance number.....	6
T5007 Summary.....	4	Using the social insurance number.....	6
Who has to file a T5007 information return?	4	Notice of Assessment.....	6
Benefits and assistance you have to report	4	How to complete the T5007 slip	7
Workers' compensation benefits.....	4	General information.....	7
Social assistance payments.....	5	Distributing the T5007 slips.....	8
Benefits and assistance you do not have to report	5	How to complete the T5007 Summary	8
Workers' compensation benefits.....	5	General information.....	8
Social assistance payments.....	5	T5007 slip totals.....	9
Filing requirements	5	Certification.....	9
Due date.....	5	Recovery of benefit and assistance overpayments	9
Filing on magnetic media.....	5	Workers' compensation benefits.....	9
Filing on paper.....	6	Social assistance payments.....	10
Penalties and use of the social insurance number (SIN)	6	How to correct your information return	10
Late-filing penalty.....	6	T5007 slip.....	10
Failure to file an information return.....	6	T5007 Summary.....	11
Failure to provide information on a return.....	6	Addresses of tax centres	11
		References	11

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 to file an information return to report those payments. This is done using the T5007 information return. It consists of a T5007 Summary and all related T5007 slips. You can use these to report income payments of either type.

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 explains how to complete the T5007 Summary and the related T5007 slips.

The T5007 slips make it easier for recipients of these benefits or assistance payments to determine the amounts they received during the year. The income shown on the T5007 slip is not taxable, but people who receive it have to include the amounts of benefits or assistance 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 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 "Filing on magnetic media" on page 5.

T5007 slip

Use 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.

Three individual T5007 slips are printed on each page or sheet. These can be used with laser or ink jet printers or the information can be typed or filled out by hand.

T5007 Summary

The T5007 Summary 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 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 body 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 a federal, provincial, or territorial employees' or workers' compensation law 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 "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 types of workers' compensation benefits and social assistance payments. Although the list is not complete, 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 a federal, provincial, or territorial employees' or workers' compensation law 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 a federal, provincial, or territorial employees' or workers' compensation law for a disability. These amounts include:

- 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 a federal, provincial, or territorial employees' or workers' compensation law as a result of death. These amounts include:

- survivor benefits that are periodic payments 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. They 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 recipients' copies of the T5007 slips to their 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.

You have to file on diskette, CD-ROM, or DVD-ROM using the Extensible Markup Language (XML) format. For more information, see *XML Guides and Specifications* available only on the Internet at www.cra.gc.ca/magmedia.

However, anyone can file on magnetic media to save time or to make using customized forms easier.

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, call us at **1-800-665-5164** or visit our Web site at **www.cra.gc.ca/magmedia** for information on self-testing your submission.

If you prefer, you can write to:

Electronic Media Processing Unit
Ottawa Technology Centre
Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1A2

Note

You may need to correct information you originally filed on magnetic media. If so, visit our Web site at **www.cra.gc.ca/magmedia** for more information on corrections to data filed on magnetic media. For more information, see "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 "Filing on magnetic media" on page 5.

You have to file a completed T5007 Summary with one copy 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 (either on paper or electronically) 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. 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 you were late. 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 and Skills Development Canada (HRSDC) office or visit their Web site at **www.hrsdc.gc.ca**. 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. If convicted, you are liable 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 page 6 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.

Year

Enter the four digits of the calendar year in which the benefits or assistance was 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 in wage-loss replacement plan benefits and workers’ compensation benefits 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. Assuming these are his only sources of income, his total income would be \$20,000. 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. This can be carried back 3 years and forward 10 years and deducted from income from all sources. If it 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 have to withhold amounts for tax, Canada Pension Plan, and Employment Insurance. The employees have to report their salary on their individual income tax and benefit returns in the year they received it. For more information, see the RC4120, *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, they 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 to the recipient in the calendar year.

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 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, they 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. Instead, leave this box blank and file the return on time. 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 "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:

- "O" original;
- "A" amended (changing the financial data or identification information); or
- "C" cancelled.

When using code "A" or "C," 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. For more details, see "How to correct your information return" on page 10.

Note

For the 2006 filing season only, for paper filers we will also accept any old report codes "0" and "1".

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 want to receive the slips electronically.

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

Send one copy with the T5007 Summary to the office listed on the back of the T5007 Summary.

Send two copies to the recipient's last known address, or deliver them by hand.

Keep one copy for your records.

If you file on magnetic media, you only have to distribute two copies to the recipient, as shown above.

How to complete the T5007 Summary

General information

Before you complete the T5007 Summary, 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 from us. This summary contains preprinted identification information that corresponds to the data we currently have on file for your office. Use this preprinted summary when you file your T5007 information return. Verify the preprinted information and make any changes following the steps below.

If you did not receive a preprinted T5007 Summary, you can get a blank copy from our Web site at www.cra.gc.ca/forms or call 1-800-959-2221.

Do not type, print, or mark in any way the areas on the summary 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. However, you should keep your preprinted summary and use it if you file an amended or additional T5007 information return.

Filer identification number

Preprinted T5007 Summary – Your filer identification number is already printed in the appropriate 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 – 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 – 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 – 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.

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.

Box 31 – Total number of T5007 slips attached

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

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

A person with signing authority has to sign and date 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 to an individual by mistake. 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 he or she received it. 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 (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 and benefits (e.g., goods and services tax/harmonized sales tax credit, Canada Child Tax Benefit, and provincial or territorial tax credits or benefits), 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 T4001, *Employers’ Guide – Payroll Deductions and Remittances* or call us 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 for 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 (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 for 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 for 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

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. You only have to submit the amended slip. Print the word “AMENDED” at the top of the revised slip. Send two copies of the amended slip to the recipient. Send a copy of the slip to your tax centre with a letter explaining the reason for the amendment. Include your filer identification number in your letter. The tax centre addresses are listed at the end of this guide.

Note

You do not have to file an amended summary 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

If you are a subsidiary office and the original slip was filed by your head office, include the filer identification number used when the original slips were filed.

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

T5007 Summary

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

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 290 Empire Avenue St. John's NL A1B 3Z1
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, and Trois-Rivières	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J1
Laval, Montréal, Ottawa, Rouyn-Noranda, Sherbrooke, and Sudbury (Northeastern Ontario* only)	Shawinigan-Sud Tax Centre 4695-12th Avenue Shawinigan-Sud QC G9N 7S6
Belleville, Charlottetown, Hamilton, and Kitchener/Waterloo	Summerside Tax Centre 275 Pope Road Summerside PE C1N 6A2
Sudbury (Sudbury/Nickel Belt** only), Toronto Centre, Toronto East, Toronto North, and Toronto West	Sudbury Tax Services Office 1050 Notre-Dame Avenue Sudbury ON P3A 5C1
Calgary, Edmonton, Lethbridge, London, Red Deer, Saskatoon, Thunder Bay, Windsor, and Winnipeg	Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2
Burnaby-Fraser, Northern B.C. and Yukon, Regina, Southern Interior B.C., Vancouver, and Vancouver Island	Surrey Tax Centre 9755 King George Highway 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 relate to topics in this guide and are available from our Web site at www.cra.gc.ca/forms, 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 and Remittances*

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*
- 97-2 *Customized Forms* (available in electronic format only)