


Information Workers' Compensation Boards
for and Social Services Agencies

Revenue Canada
Revenue Canada




1994

Income Tax Guide
to the T5007 Return
of Benefits

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This guide uses plain language to explain the most common related tax situations. If you need more help, please contact your income tax office. Addresses and telephone numbers of income tax offices are listed at the back of this guide.

Introduction

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. The information return you have to use is the *T5007 Return of Benefits*. It consists of a T5007 Summary form and all related T5007 Supplementary slips, and has been designed 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 Return of Benefits*.

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

The T5007 Supplementary slips make it easier for recipients of these benefits or assistance to determine the amounts received during the year. The income shown on the T5007 Supplementary 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 certain tax credits to which they may be entitled, such as the Child Tax Benefit, the goods and services tax credit, the guaranteed income supplement, some provincial tax credits, and some non-refundable tax credits such as the age amount, the spousal amount, and medical expenses.

Revenue Canada also uses the T5007 Supplementary slip to verify an individual's eligibility for the goods and services tax credit, and Child Tax Benefit payments.

What is the *T5007 Return of Benefits*?

The T5007 information return consists of the T5007 Summary form and the related T5007 Supplementary slips. If you are filing your T5007 information return on magnetic media, make sure that you read the filing requirement information in the section for "Filing on magnetic Media" on page 6.

The T5007 Supplementary slip

Use the T5007 Supplementary 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 Supplementary slip. If you file on magnetic media, use the two-part T5007 Supplementary 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 Supplementary 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 Return of Benefits*?

The following agencies or bodies have to file a *T5007 Return of Benefits*:

- any provincial, territorial or municipal agency or similar body that makes social assistance payments on the basis of 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 in respect of an injury, disability or death.

Only these organizations should file T5007 information returns. Employers who pay salary and wages for injury on duty leave, or advance payments of compensation pending the decision of a workers' compensation board do not have to file the T5007 information return. See the information under the heading "Box 10 — Workers' compensation benefits" on page 7 for more details.

What benefits and assistance do 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 list below 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 to determine what types of payments you should report.

Workers' compensation benefits include the following

Injury

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

Disability

- Compensation paid under an employees' or workers' compensation law of Canada or a province 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;
 - a non-economic loss compensation paid to a worker who suffers a permanent impairment as a result of an injury;
 - compensation for future loss of earnings made to an injured worker who suffers from an injury resulting in permanent impairment or temporary disability;

- an award that is a lump-sum paid to an injured worker who was disabled or disfigured as a result of a work accident.

Death

- Compensation paid under an employees' or workers' compensation law of Canada or a province in respect of death. These amounts include:
 - survivor benefits that are periodic payments paid to a dependent spouse, dependent children, or orphans;
 - compensation that is a wage-loss replacement income periodically paid to a surviving spouse to replace the income that the worker who was killed in a work-related accident or who died as a result of an industrial accident would have earned.

Social assistance payments include the following

Social assistance payments made to beneficiaries or third parties on their behalf on the basis of a means, needs, or income test include payments for normal food, clothing, and shelter requirements to:

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

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

What benefits and assistance do not have to be reported?

The following is a list of workers' compensation benefits and social assistance payments that you do not have to report.

Do not report the following workers' compensation benefits

A payment or an award for:

- medical expenses incurred by or on behalf of the employee;
- funeral expenses for the employee;
- legal expenses for the employee;
- job training or counselling of the employee; or
- the death of the employee, other than periodic payments made after the death of the employee.

Note

Do not include interest on retroactive workers' compensation awards in the benefit amount you report on the T5007 Supplementary slip. Such interest is calculated on payment from the date of entitlement to the date the

award is made. Note, however, that the recipient has to include this interest in income.

Do not report the following social assistance payments

A payment:

- made in a particular year as part of a series of payments totalling \$500 or less in the taxation year;
- that is not part of a series of payments;
- for medical expenses incurred by or on behalf of the payee;
- for child care expenses that include babysitting 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 on behalf of the payee or a person related to the payee; and
- for job training or counselling of the payee or a person related to the payee.

Filing requirements

Due date

You have to file the *T5007 Return of Benefits* on or before the last day of February of the year following the calendar year to which the information return applies.

You have to send (or deliver by hand) the recipient's copies of the Supplementary slips to the recipient's last known address by the date the information return is due.

Filing on magnetic media

We encourage you to file your *T5007 Return of Benefits* on magnetic media (tape, cartridge, or diskette). Send all information returns filed on magnetic media to the Magnetic Media Processing Unit, Ottawa Taxation Centre, Ottawa ON K1A 1A2.

If you are participating in the magnetic media filing program for the first time, you have to submit a test tape, cartridge, or diskette for the Department's approval. You should send the test tape, cartridge, or diskette at least two months before the filing deadline.

If you get approval to file on magnetic media, you have to send the *T5007* tapes, cartridges, or diskettes to Revenue Canada before the filing deadline. However, you do not

have to submit the Department's paper copy of the *T5007* Supplementary slips, or the *T5007* Summary form.

Refer to our booklet *T4029. Computer specifications for data filed on magnetic media — SAFER T4A(OAS) T4A(P) T4U T5007*, for the technical information you will need.

If you would like to find out more about this method of filing, please write to:

Magnetic Media Processing Unit
Ottawa Taxation Centre
875 Heron Road
Ottawa ON K1A 1A2

or

Telephone (toll free): 1-800-665-5164

Filing on paper

You have to file a completed *T5007* Summary form with copy 1 of the related *T5007* Supplementary slips on or before the last day of February following the calendar year to which the information return applies.

Send the completed *T5007 Return of Benefits* to the taxation centre for your area. See the addresses listed in Appendix II on page 11.

Penalties and use of the social insurance number (SIN)

Late-filing penalties

There is a penalty for not filing a *T5007 Return of Benefits* by the required date. The penalty is \$25 a day, with a minimum penalty of \$100, to a maximum of \$2,500 for each failure. This penalty will also apply if you fail to provide copies 2 and 3 of the *T5007* Supplementary slips to the person to whom the information relates.

Failure to file an information return

A person who does not file a *T5007 Return of Benefits* as required under the *Income Tax Regulations* may be guilty of an offence. On summary conviction, that person is liable to a fine ranging from a minimum of \$1,000 to a maximum of \$25,000, or to a fine and imprisonment for a term of up to 12 months. This fine is in addition to any other penalty.

Interest on penalties

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

Waiver of penalty and interest

We may cancel, reduce, or waive all or a portion of the late-filing penalty and any interest if you file late because of circumstances beyond your control. If this happens, include a letter of explanation with your information return.

For more information, see Information Circular 92-2, *Guidelines for the Cancellation and Waiver of Interest and Penalties*.

Failure to provide required information or a social insurance number (SIN)

Penalties for failing to provide information on an information return, including the SIN, apply to the filer. A penalty for failure to provide the SIN to a person required to make an information return also applies to the individual.

- **Filer** — You have to get the SINs of individuals for whom you are preparing information slips. If you do not get the SIN, you should at least be able to prove that you have made a reasonable effort to get it.

You should:

- advise (preferably in writing) existing clients, who have not yet given their SINs to you, that they have to do so;
- advise them of the penalty for failing to provide their SIN; and
- ask new clients to give their SINs whenever you believe that they will be paid benefits or assistance that will require you to prepare an information slip for them.

- **Individuals** — Individuals resident in Canada have to give their SIN upon request to any person who has to prepare an information slip for them. If the individual does not have a SIN, he or she has to apply for one at any Canada Employment Centre within 15 days of the request. When the individual receives the SIN, he or she then has 15 days to give the SIN to the person preparing the information slip.

A penalty of \$100 per failure applies to both parties if they do not meet these requirements. The penalty does not apply if an individual has applied for, but has not received the SIN when the return has to be filed.

For more information about SIN reporting requirements and the penalties that may apply, see Information

How to complete the T5007 Supplementary slip

General information

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

Please do not mark, type or print in the area entitled "For departmental use" on the T5007 Supplementary slip.

You can use ballpoint pen, medium lead pencil, or typing or machine printing to complete the slips. **Do not cut or separate any of the three Supplementary slips on copy 1 of the T5007 Supplementary slip; you have to submit the entire page.**

Year

Enter the last two digits of the calendar year in which the benefits or assistance were paid to the recipient. In the case of a claim of workers' compensation benefits awarded by the court, enter the last two digits of the year to which the amount of the award pertains. You have to enter the year on each T5007 Supplementary slip.

Box 10 — Workers' compensation benefits

There are three methods of payment:

- **Direct payment to a claimant:**
- **Full-salaried employee award, where the workers' compensation board repays the awarded amount to the employer who has advanced the money to the employee in anticipation of the award;**
- **Self-insured employee award, where 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 (WCB) paid to the recipient in the year.

Circular 82-2. *Social Insurance Number Legislation as it Relates to the Preparation of Information Slips.*

Use of the social insurance number (SIN)

You cannot knowingly use, communicate, or allow an individual's SIN to be communicated, except for a purpose for which the individual provided it, or as required or authorized by law.

Notice of Assessment

We will issue a *Notice of Assessment* only if a penalty applies.

Full-salaried employee award and self-insured employee award: Enter in box 10 the total amount (dollars and cents) of the workers' compensation award relating to the year.

Example 1

When the claim and benefit payments occur in different calendar years: An employee gets injured and files a claim in year A. The board accepts the claim in year A and reimburses the employer or determines the claim to the employer in the following year B. In this case, the board has to file a T5007 Supplementary slip for year A for the portion of the award relevant to that year. The board has to issue another T5007 Supplementary slip for year B for the portion of the award relevant to year B.

Example 2

When an insurance company pays the immediate benefits: A worker gets injured or sick and files a claim. The insurance company pays \$500 to the worker, and the worker assigns his WCB 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 Supplementary slip to the worker for \$100 which is the amount of unrecovered benefit payments to the worker. The board should issue a T5007 Supplementary slip to the worker for the full \$400 benefit awarded.

Note

Self-insured employers continue to pay full salary and wages to their employees who have filed a claim with the workers' compensation board. These amounts are taken from the employee's accumulated sick leave credits. The employer will continue to pay the employee's salary until the board determines the claim. When the extent of the leave taken from sick leave credits is decided, the employer has to reinstate the sick leave credits used. Any excess amount (called a "top up") paid to the employee is taxable as salary and wages. For information on the preparation of T4 slips to report salary and wages, refer to the *Employers' Guide to Payroll Deductions — Basic Information*.

Interim assistance from a social services agency

Individuals could face financial difficulties while waiting for the workers' compensation board to accept their claim. 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 Supplementary slip for the amount of social assistance paid, less the workers' compensation benefits assigned to the agency.

Legal transfer (subrogation) of benefits: If there is a legal transfer of the right to receive the income, that income loses its identity as workers' compensation benefits and is sent to the provincial treasury. In this case, do not report any amount in box 10.

Box 11 — Social assistance payments or provincial supplement

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

When there is a legal transfer (subrogation) of certain income amounts: In certain circumstances, an individual can formally assign his or her rights to receive certain income, or a province can, by legislation, transfer the rights of the individual to receive such income (e.g. child support, and alimony payments). In this case, the income loses its identity when the rights to receive it have been transferred. In this case, report in box 11 the total social assistance payments paid to the recipient in a calendar year, regardless of the money recovered by means of 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, unemployment insurance benefits, and Canada Pension Plan payments). During this waiting period, these individuals may rely on a social services agency for financial support. In such a situation, they could sign an agreement to repay any assistance they receive. In this agreement, they could assign their rights to all or part of any income amounts to the social services agency.

In this case, you have to issue a T5007 Supplementary 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 on whose behalf those payments were made.

Box 12 — Social insurance number

Enter the individual's social insurance number (SIN). You have 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 did not get the SIN by the time you prepare the T5007 Supplementary slip, do not delay completing the T5007 Return of Benefits beyond the required filing date. In this case, you can leave this box blank. If an individual gives you their SIN after you have sent the T5007 information return to us, you do not have to amend their T5007 Supplementary slip.

For more information about social insurance number reporting requirements and the related penalties, see Information Circular 82-2, *Social Insurance Number Legislation as it Relates to the Preparation of Information Slips*. You can get this circular from any income tax office.

Box 13 — Report code

Enter on each Supplementary 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 Supplementary slip (i.e. amended or cancelled) and include a written explanation of the reason for filing the slip when you submit the T5007 Supplementary slips to our Department. For more details, see the section called "Correcting, amending, or replacing forms" on page 10.

Void

Enter "X" in the void box if you make an error on a Supplementary slip. We will disregard voided T5007 Supplementary slips during processing.

Recipient's name and address

Enter the surname of the individual first, in capital letters, followed by the given name and initials.

Enter the recipient's full mailing address in all cases.

Payer's name and address

Enter on each T5007 Supplementary 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.

Distribution of the T5007 Supplementary slips

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

- Copy 1** Send this copy with the T5007 Summary form to the applicable taxation centre listed in Appendix II.
- 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 by magnetic media, distribute copies 2 and 3 as indicated above.

How to complete the T5007 Summary form

General information

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

At the end of 1994, you may receive a preprinted T5007 Summary form from our office. This Summary form contains preprinted identification information relevant to your office. The preprinted identification information corresponds to the data we currently have in our file. Use this preprinted Summary form when you file your *T5007 Return of Benefits*. Please 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 of our income tax offices. The income tax offices are listed at the back of this guide.

Please do not mark, type or print in the areas entitled "For departmental use only" on the Summary form.

If you submit your T5007 information return on magnetic media...

If you submit your *T5007 Return of Benefits* 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.

Information return for the year ending December 31

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

Filer identification number

Pre-printed Summary form: Your filer identification number is already preprinted in the relevant space on the form. It identifies your office as being a filer of the *T5007 Return of Benefits*. The filer identification number replaces the payer identification number that was assigned to your office in 1993. You have to quote your filer identification number in any correspondence you may have with us.

Blank Summary form: Enter your new filer identification number. If a filer identification number was not assigned to your office, enter your old payer identification number. If your office does not have either of these numbers, leave this area blank.

If this is an amended T5007 Summary form...

Enter an "X" in the relevant symbol if you are filing an amended T5007 information return.

If this is an additional T5007 Summary form...

Enter an "X" in the relevant symbol if you are filing an additional T5007 information return.

Name and full address of payer

Preprinted Summary form: The name and address of your office is already preprinted in this area. This preprinted information corresponds to the data we currently have on our file. Verify the preprinted name and address and make any necessary changes in the area provided.

Blank 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" in one of the relevant symbols that corresponds to your preferred language for correspondence.

T5007 Supplementary slips 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 amounts reported in box 10 of all the T5007 Supplementary slips you are submitting with this Summary form.

Box 11 — Social assistance payments or provincial supplement

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

Box 31 — Total number of T5007 Supplementary slips attached

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

Person to contact for more information

Print the name 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 officer

Print the name of the officer who has signing authority.

Position or title

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

Signature of authorized officer and date

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

Recovery of benefit and assistance overpayments

The following guidelines address recoveries of overpayments of benefits or assistance with respect to a payment or overpayment made by mistake to an individual. An amount so paid is not considered as assistance or a benefit of the individual receiving it. Therefore, it is not included in the individual's income for the year of receipt. If the individual is required to repay it in the same or another year, no deduction from income is allowable with respect to 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 prior year's T5007 Supplementary slip.

Workers' compensation benefits

Self-insured employee award

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

Example

A worker receives in year A a total of \$1,000 in wages consisting of \$600 of benefits and \$400 of salary. Subsequently, in the following year B, the board discovers that the worker should have received only \$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 Supplementary slip for year A in the amount of \$550.

For purposes of calculating the refundable tax credits of the individual (e.g. goods and services tax credit, Child Tax Benefit, and the provincial tax credits), the "net income" of the individual stays at \$1,000. The increase in salary is offset by the \$50 reduction in benefits.

However, you have to amend the T5007 Supplementary slip because there is an increase in the "taxable income" of the individual, equivalent to the increase in salary of \$50. The employer should also amend the T4 Supplementary slip to \$450. For advice in this situation, refer to the *Employers' Guide to Payroll Deductions — Basic Information* or contact the Source Deductions section at your income tax office.

Direct payment to claimant

Example 1

Using the previous example where the individual only received benefits in year A, you should amend the

T5007 Supplementary slip of year A to report \$550 in paid benefits.

Example 2

When an individual is still receiving benefits in year B, and his benefits for that year are reduced in order to recover the overpayment, or if he directly repays the overpayment, you should only report the net amount on the T5007 Supplementary 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 exceeds year B's benefits. In this case, an amended T5007 Supplementary slip for year A should also be prepared.

When an identified overpayment has not been recovered, there is no need to amend any T5007 Supplementary slips.

Social assistance payments

Example 1

In year A, an individual receives \$3,000 of 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 of assistance in year B. In this case, you should amend the T5007 Supplementary slip of year A to report \$2,500 of 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 in order to recover the overpayment, or he or she directly repays the overpayment, you should only report the net amount on the T5007 Supplementary 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 exceeds year B's assistance. In this case, an amended T5007 Supplementary slip for year A should also be prepared.

When an identified overpayment has not been recovered, there is no need to amend any T5007 Supplementary slips.

Correcting, amending, or replacing forms

T5007 Supplementary slip

If, after you file your *T5007 Return of Benefits*, you discover that you have made an error in preparing your information return, send us a covering letter explaining the error along with the necessary Supplementary slips, as detailed below.

- If you failed to include all the required

T5007 Supplementary slips, file the additional slips. Enter 0 in box 13, "Report Code."

- If you have to change financial data on a T5007 Supplementary slip previously filed, file an amended T5007 Supplementary slip showing all the same data as on the original slip, except for the box you are changing. Print the word **amended** at the top of the T5007 Supplementary slip and enter 1 in box 13,

“Report code.” We do not require an amended T5007 Supplementary slip if a recipient provides a SIN after you have sent the return or if you have to change non-financial data and the SIN is correct.

- If you issued a T5007 Supplementary slip in error and wish to cancel it, file another exactly the same as the original. This includes slips with incorrect SINs. Print the word **cancelled** at the top of the T5007 Supplementary slip and enter 1 in box 13. “Report code.”
- If you issue a T5007 Supplementary slip to replace one lost by the recipient, please do not send us a copy. Print the word **duplicate** at the top of the T5007 Supplementary slip and send copies 2 and 3 to the recipient.

You have to file amended T5007 Supplementary slips as a separate information return. Do not include original T5007 Supplementary slips (report code 0) with an

amended T5007 Summary form. You have to file amended information returns on paper even if you filed your original information return on magnetic media.

T5007 Summary form

- If you have cancelled or revised financial data on previously filed T5007 Supplementary slips, you have to send us an amended T5007 Summary form showing the total of all amended T5007 Supplementary slips. Include all T5007 Supplementary slips with report code 1. Do not include original T5007 Supplementary slips (report code 0) with an amended T5007 Summary form.
- If you file additional T5007 Supplementary slips, you have to send us an additional T5007 Summary form showing the total of all additional T5007 Supplementary slips. Include only original T5007 Supplementary slips with report code 0.

Appendix I Related publications

The most current version of the following publications may be helpful. You can get them from any income tax office.

Guide

T4001 *Employers' Guide to 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 as it Relates to the Preparation of Information Slips*
92-2 *Guidelines for the Cancellation and Waiver of Interest and Penalties*
92-5 *T1, T2 and T3 Custom Returns*

Appendix II Taxation centres

Remember to file the T5007 Summary form along with copy 1 of the related T5007 Supplementary slips on or before the last day of February following the calendar year for which the return is required.

Send the T5007 Summary form and the related T5007 Supplementary slips to the location shown below that applies to you.

Taxation Centre St. John's NF A1B 3Z1	Summaries with addresses in Newfoundland, Prince Edward Island, Nova Scotia, or New Brunswick
Taxation Centre Shawinigan-Sud QC G9N 7S6	Summaries with addresses served by Montréal, Laval, or St-Hubert district offices
Taxation Centre Jonquière QC G7S 5J1	Summaries with addresses served by Québec, Rouyn-Noranda, Chicoutimi, Rimouski, Trois-Rivières, or Sherbrooke district offices
Taxation Centre Ottawa ON K1A 1A2	Summaries with addresses served by Ottawa, Toronto, Scarborough, Mississauga, or North York district offices
Taxation Centre Sudbury ON P3A 5C1	Summaries with addresses in Ontario other than those served by the Ottawa Taxation Centre
Taxation Centre Winnipeg MB R3C 3M2	Summaries with addresses in Manitoba, Saskatchewan, Alberta, or the Northwest Territories
Taxation Centre Surrey BC V3T 5E1	Summaries with addresses in British Columbia or the Yukon Territory