

T5007 Guide – Return of Benefits

Important

As part of Revenue Canada's efforts 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 determine the most recent date of publication.

If you have access to the Internet, many of our publications are available on line. Our Internet address is:

<http://www.rc.gc.ca/>

This guide uses plain language to explain the most common tax situations. If you need more help, please contact your tax services office. You can find the addresses and telephone numbers listed under "Revenue Canada" in the Government of Canada section of the telephone book.

Think recycling!

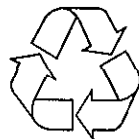


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Who should use this guide?

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. The information return you have to use is the T5007 information return. It consists of a T5007 Summary form and all related T5007 Supplementary 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 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 the guaranteed income supplement, and certain tax credits to which they may be entitled. These tax credits include the Child Tax Benefit, the goods and services tax credit, some provincial tax credits, and some non-refundable tax credits such as the age amount, the spousal amount, and medical expenses.

What is the T5007 information return?

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 section called "Filing on magnetic media" on page 5.

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 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 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 for 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. For more information, see the heading 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 to determine what types of payments you should report.

Workers' Compensation benefits

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 time lost 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; 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

Compensation paid under an employees' or Workers' Compensation law of Canada or a province as a result of death. These amounts include:

- survivor benefits that are periodic payments paid to a dependent spouse, dependent children, or orphans; and
- wage-loss replacement income periodically paid to a surviving spouse 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 includes payments made to beneficiaries or third parties on their behalf on the basis of a means, needs, or income test and includes 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 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 on behalf of the employee;
- funeral expenses for the employee;
- legal expenses for the employee;
- job training or counselling for the employee; or
- the death of the employee, other than periodic payments made after the death of the employee.

Note

Do not include in the benefit amount you report on the T5007 Supplementary slip any interest you paid on retroactive Workers' Compensation awards. You calculate the interest on such a payment from the date of entitlement to the date the award is made.

Social assistance payments

Do not report 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 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 on behalf of 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 Supplementary slip for social assistance payments for amounts (often called **bed reservation fees**) paid to individuals to maintain their residence available for use by a foster person.

Filing requirements

Due date for filing

You have to file the T5007 information return 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 the recipient's copies of the supplementary slips to the recipient's last known address by the date the information return is due. You can also deliver the copies by hand by the due date.

Filing on magnetic media

We encourage you to file your T5007 information return on magnetic media (tape, cartridge, or diskette). Send all information returns filed on magnetic media to:

Magnetic Media Processing Unit
Ottawa Tax Centre
875 Heron Road
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 the Magnetic Media Processing Unit at the Ottawa Tax Centre address listed on page 5, or call us toll free at 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 information return to the office for your area. See the addresses listed on the back of the T5007 Summary form.

Penalties and use of the social insurance number (SIN)

Late-filing penalties

There is a penalty for not filing a T5007 information return 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 to file. 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 information return 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 part 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 SIN

Penalties for failing to provide information on an information return, including the SIN, apply to the filer. A penalty for failing to provide the SIN to a person required to prepare 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 clients of the penalty for failing to provide their SINs; and
- ask new clients to give you their SINs whenever you believe that they will be paid benefits or assistance that will require you to prepare an information slip for them.

A penalty of \$100 for each failure to provide required information applies if you do not meet these requirements. The penalty for failure to provide a SIN will not apply if an individual has applied for a SIN, but has not received it when the information return has to be filed.

Individuals – Individuals resident in Canada have to give their SINs on 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 Human Resource Centre of Canada 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.

If an individual does not provide his or her SIN, they may have to pay a \$100 penalty each time they do not provide it. The penalty does not apply if an individual has applied for a SIN, but has not received it when the information return has to be filed.

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

Use of the SIN

If you have to prepare an information return, you cannot **knowingly** use, communicate, or let an individual's SIN be communicated for a purpose other than that for which the individual provided it, or as required or authorized by law.

Information return preparers as well as their employees, officers, or agents who use an individual's SIN for unauthorized purposes are guilty of an offence and are liable to a fine, imprisonment, or both.

Notice of Assessment

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

How to complete the T5007 Supplementary slip

General information

Before you complete the T5007 Supplementary slips, please 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.

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

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 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**, 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 relating to the calendar 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 in the following year B. In this case, the Board has to file a T5007 Supplementary slip for year A for the part of the award relevant to that year. The Board has to issue another T5007 Supplementary slip for year B for the part 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 or her 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 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, until the Board determines the claim. If the employer takes these amounts from the employee's accumulated sick leave credits, the employer has to reinstate the credits used when the extent of leave taken from sick leave credits is decided. Any excess amount (called a **top up**) paid to the employee is taxable as salary and wages. For information on preparing 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 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 Supplementary slip for the amount of social assistance paid, less the Workers' Compensation benefits assigned to the agency.

Box 11 – Social assistance payments or provincial supplements

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 some circumstances, individuals can formally assign their rights to receive certain income, or a province can, by legislation, transfer their rights to receive such income (e.g., child support and alimony payments). 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 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 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 have not received the SIN by the time you prepare the T5007 Supplementary 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 Supplementary slip.

For more information about SIN reporting requirements and the related penalties, see Information Circular 82-2, *Social Insurance Number Legislation that Relates to the Preparation of Information Slips*. You can get this circular from any tax services 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 us. 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.

Distributing 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 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, 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" 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 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 information return. 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 tax services offices.

Please do not mark, type, or print in the areas called "For departmental use" on the summary form.

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.

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

Preprinted T5007 Summary form – Your filer identification number is already printed in the relevant space on the form. It identifies your office as being a 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.

If this is an amended T5007 Summary form

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

If this is an additional T5007 Summary form

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

Name and full address of payer

Preprinted T5007 Summary form – The name and address of your office are already printed 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 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 indicate your preferred language for correspondence.

T5007 Supplementary 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 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 supplements

Enter the total amount (dollars and cents) of social assistance payments or provincial supplements 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 (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 officer

Print the name (in capital letters) 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.

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 is required 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 Supplementary slip for a previous year.

Note

A T5007 Supplementary slip should never show a negative amount.

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 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 of benefits and \$400 of salary. 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 individual's refundable tax credits (e.g., goods and services tax credit, Child Tax Benefit, and provincial 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 Supplementary slip because there is an increase in the individual's **taxable income**, equivalent to the increase in salary of \$50. The employer should also amend the T4 Supplementary slip to \$450. For advice on this situation, refer to the *Employers' Guide to Payroll Deductions – Basic Information* or contact the Revenue Collections section at your tax services office.

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 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 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 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, you should also prepare an amended T5007 Supplementary slip for year A.

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, you should also prepare an amended T5007 Supplementary slip for year A.

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 information return, you discover that you have made an error in preparing it, send us a covering letter explaining the error, along with the necessary supplementary slips, as detailed below.

- If you did not 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 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 supplementary slip and enter "1" in box 13, **Report code**. We do not require an amended supplementary slip if a recipient provides a SIN after you have filed the information 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 slip and enter "1" in box 13, **Report code**.
- If you issue a T5007 Supplementary slip to replace one the recipient lost, please do not send us a copy. Print the word "DUPLICATE" at the top of the 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 the original 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 supplementary slips. Include all T5007 Supplementary slips with report code "1." Do not

include original 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 supplementary slips. Include only original T5007 Supplementary slips with report code "0."

Related publications

The following publications may be helpful. You can get them from any tax services office.

Guide

T4001 *Employers' Guide to Payroll Deductions – Basic Information*

Interpretation Bulletins

IT-202 *Employees' or Workers' Compensation*

IT-428 *Wage Loss Replacement Plans*

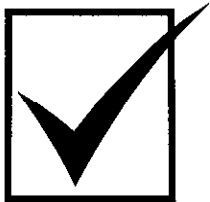
Information Circulars

82-2 *Social Insurance Number Legislation that 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*

~~Your opinion counts!~~



~~We review our income tax guides and pamphlets each year. If you have any comments or suggestions to help us improve our publications, we'd like to hear from you!~~

~~Please send your comments to:~~

~~**Client Services Directorate**
400 Cumberland Street
Ottawa ON K1A 0L8~~