Computer Specifications for Data Filed on Magnetic Media – AGR-1, *Statement of Farm-Support Payments*

Available on-line only

What's New for 2003

There are no changes to the AGR-1 slips and summaries for the 2003 tax year.

Important note for all returns

If you file more than 500 slips, you have to file the return on magnetic tape (reel or cartridge) or diskette. If you file 500 slips or less and you use a computerized system to generate them, we encourage you to file the return on magnetic media.

If you have any questions or need more information, contact:

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

Telephone: **1-800-665-5164**

Visit the Magnetic Media Filing Program Web site at **www.ccra.gc.ca/magmedia**.

Table of Contents

1.0 – Before You Start

You should read this publication if you are a filer or an agent filing for multiple filers. It explains the technical specifications and instructions you will need to file the AGR-1, *Statement of Farm-Support Payments* on computer-produced magnetic media.

Note that we can accept magnetic media filing for the following data:

■ AGR-1, *Statement of Farm-Support Payments*

■ NR4, *Statement of Amounts Paid or Credited to Non-Residents of Canada*

■ SAFER, *Shelter Allowance for Elderly Renters*

■ T1134-A, *Information Return Relating to Foreign Affiliates That Are Not Controlled Foreign Affiliates*

■ T1134-B, *Information Return Relating to Controlled Foreign Affiliates*

■ T3, *Statement of Trust Income Allocations and Designations*

■ T4, *Statement of Remuneration Paid*

■ T4A, *Statement of Pension, Retirement, Annuity, and Other Income*

■ T4A-NR, *Statement of Fees, Commissions or Other Amounts Paid to Non-Residents for Services Rendered in Canada*

■ T1204, *Government Service Contract Payments*

■ T4RIF, *Statement of Income from a Registered Retirement Income Fund*

■ T4RSP, *Statement of RRSP Income*

■ T5, *Statement of Investment Income*

■ T5007, *Statement of Benefits*

■ T5008, *Statement of Securities Transactions*

■ T5018, *Statement of Contract Payments*

All of the following publications are available in electronic format **only** on our Web site indicated in the section entitled "What's New for 2003" of this publication.

■ RC4258, *Computer Specifications for Data Filed on Magnetic Media – AGR-1, Statement of Farm-Support Payments*

■ T4026, *Computer Specifications for Data Filed on Magnetic Media – T1204, Government Service Contract Payments*

■ T4027, *Computer Specifications for Data Filed on Magnetic Media – T5018, Statement of Contract Payments*

■ T4028, *Computer Specifications for Data Filed on Magnetic Media – T4, T4A, and T4A-NR*

■ T4029, *Computer Specifications for Data Filed on Magnetic Media – SAFER, T4A(OAS), T4A(P), T4E, and T5007*

■ T4031, *Computer Specifications for Data Filed on Magnetic Media – T5, T5008, T4RSP, T4RIF, NR4, and T3*

Important Notice
To ensure prompt processing of your returns and to prevent duplicate processing, do not send us copy 1 of the paper summary and slips recorded on magnetic media. Remember, however, that we will require paper copies if the magnetic media you submit do not meet our specifications and you cannot produce a satisfactory replacement. You should, therefore, keep a copy in a prescribed data medium. See the related information circulars listed in Appendix A for more information.

2.0 – General Information

Under regulation 205 of the *Income Tax Regulations*, you are required to file your information returns with the Canada Customs and Revenue Agency (CCRA) on or before the last day of February for the preceding calendar year. For information on the late-filing penalty, see the related guides listed in Appendix A.

2.1 – Definitions

Data set – A data set is a file.

File – A magnetic media file can consist of one or many returns of the same type.

Filer – This is any payer, trader, dealer, disbursing agent, or employer responsible for reporting income and deduction data under the provisions of the *Income Tax Act*.

Filer account number – The account number assigned by the CCRA that uniquely defines the filer (i.e., Business Number (BN), social insurance number (SIN), filer identification number, non-resident account number, payer account number, or trust number).

Return – Slips with the related summary.

Service Bureau – A business that prepares and submits returns to the CCRA on behalf of its clients.

Software User – A business that uses purchased software products to prepare its own submissions.

Software Vendor – A retail business that develops and markets software products for the purpose of preparing CCRA information returns.

Tax Preparer – A business that prepares returns for clients, and then has its clients send the submission to the CCRA.

Transmitter – This is anyone who submits returns, either on his own behalf or for others.

2.2 – Magnetic media test file

If you are planning to file in the Magnetic Media Program for the first time, submit a test tape or diskette to us between October 1 and January 31.

We will notify you within 30 days of receiving the test file if we had any problems processing your submission.

Include a completed Form T619, *Magnetic Media Transmittal*, with the test tape or diskette. Form T619 is available on our Web site or at **www.ccra.gc.ca/forms**.

Clearly mark the magnetic media test "FOR TEST PURPOSES ONLY."

Send the completed test package to the Magnetic Media Processing Team at the address indicated in the section entitled "What's new for 2003" of this on-line publication. Label the package "FOR TEST PURPOSES ONLY."

2.3 – Filing procedures

When you file on magnetic media, remember the following points:

- A return is made up of two parts: slips and a summary. The summary contains the total amount of all the return's slips in the magnetic media transmission.

- Currently, we can only accept original returns on magnetic media.

- Submit separate tapes or diskettes for each type of return.

- Prepare any corrections to slips' information using the instructions found in the relevant guide (see Appendix A).

- Do not send paper copies of the summary and any slips for returns filed on magnetic media.

2.3.1 – Replacement media requests

We occasionally request replacement media if we are unable to process your submission because of:

- programming errors (i.e., invalid data, improper formatting, non-compliance with specifications); or

- defects in the media itself (i.e., poor manufacturing quality, damage incurred during shipping).

We will accept a media-filed submission as your first replacement. However, if we encounter further problems with this replacement, **we may refuse to accept a second replacement submission filed on media if you are a small filer of 50 or less slips**.

2.4 – Shipping instructions

Before you send your submission to us, keep the following in mind:

- A complete submission is made up of the following:

  – magnetic tapes or diskettes; and
  – Form T619, *Magnetic Media Transmittal*.

  Note
  Form T619, *Magnetic Media Transmittal*, is available electronically on our Web site. Complete this form for each submission; this avoids processing delays. It is important for you, as the transmitter, to provide updated information on an annual basis.

- You can include a number of submissions in a shipment. Label the package "Magnetic Media Filer" and send it to the address indicated in the section entitled "What's New for 2003" of this on-line publication, or drop it off at your

tax services office or tax centre. If you include more than one package in the shipment, label and number each one in sequence (i.e., 1 of 4, 2 of 4).

2.5 – Transmitters filing or acting on behalf of others (i.e., service bureaus, tax preparers)

Each year, include with your submission a list, showing both the name and the filer account number for every filer included in your submission for that year.

As the transmitter, you must notify filers whose data you are transmitting on magnetic media that, when their return is filed on magnetic media, the CCRA no longer requires paper copies of the summary and slips.

To avoid delays in processing your clients' returns, it is important that the filer account numbers for all returns on the magnetic media shipment be present.

2.6 – Problems to avoid

In this section, we have outlined some of the most frequently encountered problems with magnetic media files submitted to us. These problems usually result in either processing delays or requests for replacement tapes or diskettes.

- We occasionally receive returns with different record lengths submitted on the same magnetic media (e.g., AGR-1 and T5 returns). Submit these returns on separate tapes or diskettes.

- Sometimes, more than one file is submitted on magnetic media; we expect only one file per magnetic media. When we encounter an end-of-file indicator, processing of the magnetic media stops. Submissions for several filer account numbers may be included in one file, provided they are separated by corresponding summary records.

- Data is occasionally submitted in the prior year's format. Use the current computer specifications for data filed on magnetic media to format your programs.

- We find blanks or invalid characters (dollar signs, negative signs, commas, or periods) in numeric fields. If a financial field is to be unused, it must contain all zeros.

- Sometimes, slips for different accounts get mixed up. To help avoid this error, ensure the slips for each filer account number are followed by their respective summary records.

- **We occasionally discover incorrect, invalid, or missing filer account numbers on the summary. Provide correct filer account numbers, since we cannot process the returns without them.**

- Invalid or missing names and/or addresses on the slips cause delays. Ensure the format you use conforms to specifications.

- Sometimes Form T619, *Magnetic Media Transmittal*, is either missing, incomplete, or inaccurate. Make sure the information you provide is both accurate and complete.

- Invalid file names on diskettes cause delays. Ensure that the file name RCTTAX with the three-digit extension is used.

- We occasionally receive double-density diskettes incorrectly formatted on high-density PCs. To avoid delays, format these diskettes with the appropriate switch or option. See "Format" in your DOS manual for a list of switches, or select the correct capacity if using Windows.

- We occasionally receive diskettes with viruses. To avoid processing delays, we ask that you scan all diskettes before submitting them.

- We occasionally receive diskettes with either a line feed or carriage return character at the end of each record. To avoid processing delays, we require that both a carriage return and a line feed character be present, or that neither of them be present.

- For submissions of more than one tape or diskette, ensure that they are labeled in sequential order (i.e., 1 of 4, 2 of 4). Also note that each return type must have a separate set of sequence numbers even if more than one type is submitted in the same shipment. When submitting a multi-tape or -disk submission, ensure that all records on each tape or disk are the same record length. Do not span the last record of disk 1 onto disk 2.

- An invalid or missing social insurance number (SIN) cause processing delays. Included below is the formula we use to validate this number.

Example
Recipient's SIN: 999 999 998

Formula			Assigned Digits		
		Digits			**Check digit**
Recipient's SIN (Exclude the check digit, position 9, from calculation)	9 9	9 9	9 9	9 9	8
Multiply every second digit by 2	9 ×2 18	9 ×2 18	9 ×2 18	9 ×2 18	
Cross-add the resulting digits	(1 + 8 + 1 + 8 + 1 + 8 + 1 + 8)			= 36	
Cross-add the 1st, 3rd, 5th, and 7th digits	(9 + 9 + 9 + 9)			= 36	
Total				**72**	
Subtract from the next highest number ending in zero				80	
Check digit (i.e., 80 – 72 = 8)				8	

If the SIN provided by the individual does not pass the verification check, the tax preparer should confirm the SIN with the employer who received the original number.

If you are unable to obtain the correct number for the individual, **do not** leave the SIN field on the information slip blank. Instead, report the SIN that was provided, even if it is not a valid number. Frequently, even an incorrect number will enable us to find a match so that we can correct the record and ensure the individual receives proper credit for the deductions.

Note
You can use the above formula to validate filer identification numbers, trust numbers, and the first nine digits of the Business Number (BN). For trust numbers and filer identification numbers, you will have to use the following alpha-to-numeric conversions:

Alpha:	A	B	C	D	E	F	G	H	I
	J	K	L	M	N	O	P	Q	R
	S	T	U	V	W	X	Y	Z	
Numeric:	1	2	3	4	5	6	7	8	9

2.7 – Multi-year submissions

Since 2001, the CCRA has been able to process original information returns filed for years other than the preceding year. All information returns should be filed in the format used in this publication. Only file formats described in this guide will be accepted for any year's return.

3.0 – Corrections to Data Filed on Magnetic Media

As the filer, you may need to correct original data submitted on magnetic media. You must make these corrections on paper. See Appendix A for a list of guides with amending procedures.

Paper amendments should be forwarded to your tax centre or tax services office.

4.0 – Technical Specifications

Data records filed on magnetic media must match the specifications exactly. This permits us to efficiently process data filed by magnetic media, and it eliminates our need to ask you for clarification.

Note
If you are concerned that you may not be able to meet the data specifications, call **1-800-665-5164**.

4.1 – Programming requirements

Keep the following in mind when entering your data:

- We require a separate submission for each return type and for each magnetic medium you use. For example, we consider an AGR-1 return on a magnetic tape reel, an AGR-1 return on diskette, a T5 return on a magnetic tape reel, and a T5 return on a magnetic tape cartridge as separate submissions.

- Initialize all records so that any unused alphanumeric fields contain spaces, and any unused numeric fields contain zeros.

- Left-justify and space-fill all alphanumeric fields.

- Right-justify and zero-fill all numeric fields.

- Make sure that decimals are correctly aligned, and note that most financial fields contain both a dollar portion and a cent portion. It is important that an amount you intend to file as **012500 ($125.00)** does not appear on the magnetic media as **000125 ($1.25)**.

  Note
  Certain financial fields are reported in dollars only. Verify the field specifications for the form type that you are preparing.

- Do not include negative dollar amounts on slips or summaries. If you must adjust the data for a previous year, submit an amended slip on paper for the year in question.

  Note
  For each financial field that can contain a negative value, we have added a sign indicator field. To indicate a negative number, place the value **2** in the respective sign indicator field.

- Do not use dollar signs, negative signs, commas, or periods in numeric fields.

- If there is more than one summary record involved, produce the summary records consistently after the related slips.

- The transmitter record must appear as the first record on the tape or diskette for each type of return filed.

  Note
  If you include more than one tape or diskette in a shipment for the same type of return, the transmitter record should appear on the first tape or diskette only.

4.2 – Magnetic tape specifications

When preparing your magnetic tape for submission, keep the following points in mind:

- Externally label the tape, indicating the type of return, the organization's name and address, the volume or reel number, and the sequence number of each tape you submit (i.e., 1 of 6, 2 of 6). Each different return type that you submit will require a separate set of sequence numbers.

  Note
  If the return address for your tapes differs from your mailing address, ensure that this address is placed on the magnetic media.

- We accept data in the EBCDIC and ASCII recording modes. If you can use both, we prefer EBCDIC.

- Use a label record file whenever possible.

- For the logical record length, see the sections about fixed record format specifications. All records must be equal in length.

- For the maximum physical block length, see the sections about fixed record format specifications. A block must not exceed this maximum.

  Note
  Physical block length equals logical record length multiplied by the number of records per block.

- We accept submissions on either tape reels ("round" tape) or cartridge tape ("square" tape). If you can use both, we prefer your submissions on "square" tapes.

- We can accept the following tape densities:

  – 9 track – 1,600 BPI – tape reels
  – 9 track – 6,250 BPI – tape reels
  – 18 track – 38,000 BPI – 3480 cartridge tapes
  – 36 track – 38,000 BPI – 3480, 3490, or 3490E cartridge tapes

- We occasionally receive damaged tape reels and cartridges. Ensure that your shipping package adequately protects your submission.

- We can accept tapes processed with the ICRC and IDRC hardware compaction algorithms.

- We expect only one information return file on a magnetic tape. You may include submissions for several filer account numbers in one file if you separate them by corresponding summary records. We also prefer, whenever possible, a label record file on each tape.

- We will return your tape(s) as soon as possible.

- If you do not want us to delete the data on your tape before we return it to you, label it appropriately in large letters. We will also require your return mailing address, your full name, and your phone number.

- We cannot accept any deviations from the prescribed technical specifications.

4.3 – Diskette specifications

If you are planning to submit your files on diskette, keep certain points in mind:

- Provide complete external labeling, showing the type of return, the organization name, transmitter number, and the sequence number of each diskette you submit (i.e., 1 of 6, 2 of 6). See the example label below.

  Note
  You should have a separate set of sequence numbers for each return type.

Reserved – Réservé		Type of Return – Genre de déclaration						
Transmitter Name – Nom du transmetteur								
Transmitter Number Nº du transmetteur	**M**	**M**						
Sequence Number Nº de séquence						of de		

- For record length, see the sections about fixed record format specifications. All records must be equal in length.

- Do not use delimiter characters such as commas when you input your information.

- Record data in standard ASCII.

- We cannot accept diskettes prepared using the DOS Backup command.

- To be compatible, diskettes must meet the following specifications:
  - 3½ inch, two-sided double/high density with a 720 Kb or 1.44 Mb capacity; and
  - they should be formatted so that they are compatible with either the MS-DOS, PC-DOS, Windows 3.1, Windows NT, or Windows 9x operating systems.

- Use a filename of RCTTAX with a three-digit extension. The three-digit extension should indicate the sequence of the diskettes (i.e., name the first diskette RCTTAX.001, the second RCTTAX.002).

- When submitting large numbers of diskettes, bundle them into submissions of approximately 25, numbering the diskettes sequentially (i.e., from 001 to 025). Complete a Form T619, *Magnetic Media Transmittal*, for each bundle. We will process the bundles as separate submissions.

- We expect only one file per diskette. You may include submissions for several filer account numbers in one file, provided each of the filer account numbers is separated by corresponding summary records.

- Unfortunately, the CCRA cannot supply or return diskettes.

- We cannot accept any deviations from the prescribed technical specifications.

5.0 – T619, *Magnetic Media Transmittal*

The following sections provide a detailed outline of the specifications for completing Form T619, *Magnetic Media Transmittal*.

5.1 – T619 detailed summary of changes

We have made no changes to the T619 transmittal record.

5.2 – T619 fixed record format specifications

The T619 transmitter record must appear as the first record for each magnetic media submission.

The record length for Form T619 is adapted to its related return type by adjusting the length of the spare field (position 216) at the end of the record.

5.3 – T619 transmitter record

Information provided on the transmitter record should be the same as the information provided on Form T619, *Magnetic Media Transmittal*.

Positions 1 – 3
Type code

- **required** 3 numeric
- for an **AGR-1** return, always **909**

Position 4
Data type code

- **required** 1 numeric
- **1** if this magnetic medium contains original data
- **2** if this magnetic medium contains test data
- **3** if this magnetic medium is a replacement requested by the CCRA

Positions 5 – 12
Transmitter number

- **required** 2 alpha, 6 numeric
- your magnetic media transmitter number assigned by the CCRA
- positions 5 – 6:   alpha portion of transmitter number must contain **MM**
- positions 7 – 12: numeric portion of transmitter number

Example
MM999999

> **Note**
> If you are a current magnetic media transmitter, use the **MM** number that we have already assigned to you. If you are a **new** transmitter, and you are either submitting a test file or filing using a purchased software package, store spaces in the alpha portion and zeros in the numeric portion of the transmitter number. We will assign you a number when we have approved your submission.

Position 13
Transmitter type indicator

- **required** 1 numeric
- **1** if you are submitting returns on your own behalf
- **2** if you are submitting returns on behalf of others
- **3** if you are submitting returns on your own behalf using a purchased software package
- **4** if you are a software vendor

Positions 14 – 19
Total number of summary records

- **required** 6 numeric
- total number of summary records filed on this magnetic medium
- right-justify and pad with zeros

Positions 20 – 49
Transmitter name – line 1

- **required** 30 alphanumeric
- the first line of the transmitter's name
- left-justify and pad with spaces

Positions 50 – 79
Transmitter name – line 2

– 30 alphanumeric
– the second line of the transmitter's name
– left-justify and pad with spaces

Positions 80 – 109
Transmitter address – line 1

– 30 alphanumeric
– the first line of the transmitter's address
– left-justify and pad with spaces

Positions 110 – 139
Transmitter address – line 2

– 30 alphanumeric
– the second line of the transmitter's address
– left-justify and pad with spaces

Positions 140 – 167
Transmitter city

– **required** 28 alphanumeric
– the city in which the transmitter is located
– left-justify and pad with spaces

Positions 168 – 169
Transmitter province, territory, or state code

– **required** 2 alpha
– the Canadian province or territory in which the transmitter is located
– use the following abbreviations:

NL	Newfoundland and Labrador	SK	Saskatchewan
PE	Prince Edward Island	AB	Alberta
NS	Nova Scotia	BC	British Columbia
NB	New Brunswick	NT	Northwest Territories
QC	Quebec	NU	Nunavut
ON	Ontario	YT	Yukon Territory
MB	Manitoba		

or
– the USA state where the transmitter is located
– use the following abbreviations:

AL	Alabama	MT	Montana
AK	Alaska	NE	Nebraska
AZ	Arizona	NV	Nevada
AR	Arkansas	NH	New Hampshire
CA	California	NJ	New Jersey
CO	Colorado	NM	New Mexico
CT	Connecticut	NY	New York
DE	Delaware	NC	North Carolina
DC	District of Columbia	ND	North Dakota
FL	Florida	OH	Ohio
GA	Georgia	OK	Oklahoma
HI	Hawaii	OR	Oregon
ID	Idaho	PA	Pennsylvania
IL	Illinois	PR	Puerto Rico
IN	Indiana	RI	Rhode Island
IA	Iowa	SC	South Carolina
KS	Kansas	SD	South Dakota
KY	Kentucky	TN	Tennessee
LA	Louisiana	TX	Texas
ME	Maine	UT	Utah
MD	Maryland	VT	Vermont
MA	Massachusetts	VA	Virginia
MI	Michigan	WA	Washington
MN	Minnesota	WV	West Virginia
MS	Mississippi	WI	Wisconsin
MO	Missouri	WY	Wyoming

– when the transmitter's country code is not **CAN** or **USA**, enter **ZZ** in this field

Positions 170 – 172
Transmitter country code

– 3 alphanumeric
– the country in which the transmitter is located
– use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 – Codes for the Representation of Names of Countries*
– always **CAN** for Canada, and **USA** for the United States of America

Positions 173 – 182
Transmitter postal code

– **required** 10 alphanumeric
– the Canadian postal code of the transmitter
– format: alpha, numeric, alpha, numeric, alpha, numeric

Example
A9A9A9

– left-justify and pad with spaces
or
– transmitter's USA zip code
– left-justify and pad with spaces
or
– when the transmitter's country code is neither **CAN** nor **USA**, store the foreign postal code
– left-justify and pad with spaces

Positions 183 – 204
Technical contact name

– **required** 22 alphanumeric
– technical contact's first name followed by last name
– omit titles such as Mr. and Mrs.
– left-justify and pad with spaces

Positions 205 – 207
Technical contact area code

– **required** 3 numeric
– area code of telephone number

Positions 208 – 214
Technical contact telephone number

– **required** 7 numeric
– telephone number of technical contact

Position 215
Language of communication indicator

– **required** 1 alphanumeric
– indicate which official language you prefer
– **E** for English
– **F** for French

Positions 216 – 416
Spare field

– for an **AGR-1** return, 201 alphanumeric
– must contain spaces

> **Note**
> The transmitter record must be the same length as the associated slips and summary records.

6.0 – AGR-1, *Statement of Farm-Support Payments*

The following sections provide a detailed outline of the specifications for entering the AGR-1 return.

If you require more positions than the maximum allowable for the income fields, complete another slip as outlined in the related guide. Do not repeat all of the data on the additional slip. Enter only the employee's SIN and name, and complete the **required** boxes.

6.1 – AGR-1 detailed summary of changes

We have made no changes to the AGR-1 return.

6.2 – AGR-1 fixed record format specifications

The following section outlines the requirements for entering the AGR-1 return.

■ The record length must be 416 characters. All records should be equal in length.

■ The magnetic tape's physical block length should not exceed 32,448 characters (diskettes are not blocked).

■ The AGR-1, *Statement of Farm-Support Payments* format specifications consist of four fixed records of 416 characters each:

– **AGR-1 transmitter record (Form T619)**
the first record on the magnetic medium

– **AGR-1 slip detail record**
precedes the related slip record

– **AGR-1 slip record**
follows the related slip detail record

– **AGR-1 Summary record**
follows the related slip AGR-1 records

6.3 – AGR-1 transmitter record (Form T619)

Positions 1 – 3
Type code

– **required** 3 numeric
– for an AGR-1 return, always **909**

Positions 4 – 215

– for a detailed description of the fields in positions 4 to 215, see section 5.3, "T619 transmitter record"

Positions 216 – 416
Spare field

– 201 alphanumeric
– must contain spaces

6.4 – AGR-1 slip detail record

The information provided on magnetic media should be as it appears on the AGR-1 slip, "Program and amount" area.

Positions 1 – 3
Type code

– **required** 3 numeric
– always **240**

Position 4
Alpha code

– **required** 1 alphanumeric
– always **D**

Positions 5 – 14
Recipient postal code

– **required** 10 alphanumeric
– must correspond to the recipient postal code on the related AGR-1 slip record
– format: alpha, numeric, alpha, numeric, alpha, numeric

Example
A9A9A9

– left-justify and pad with spaces
or
– employee's USA zip code
– left-justify and pad with spaces
or
– where the employee's country code is neither **CAN** nor **USA**, store the foreign postal code
– left-justify and pad with spaces

Positions 15 – 23
Sequence number

– **required** 9 numeric
– the sequence number as it appears on the AGR-1 slip
– must correspond to the sequence number on the related AGR-1 slip record
– right-justify and pad with zeros

Positions 24 – 26
Program 1 code

– **required** 3 numeric
– AGR-1 slip, "Program and amount" area
– the numeric code that identifies the program
– right-justify and pad with zeros

Positions 27 – 86
Program 1 name

– **required** 60 alphanumeric
– AGR-1 slip, "Program and amount" area
– the name of the program that issued benefits
– left-justify and pad with spaces

Positions 87 – 88
Program 1 related box number

– **required** 2 numeric
– AGR-1 slip, "Program and amount" area
– the box number (14 – 18) on the AGR-1 slip to which this benefit relates
– right-justify and pad with zeros

Positions 89 – 99
Program 1 amount

– **required** 11 numeric
– AGR-1 slip, "Program and amount" area
– amount paid to recipient for this program
– right-justify and pad with zeros
– positions 89 – 97: dollars; 98 – 99: cents

Position 100
Program 1 amount indicator

– **required** 1 numeric
– **1** if the value in "Program – 1 amount" is positive
– **2** if the value in "Program – 1 amount" is negative

Positions 101 – 103
Program 2 code

– **required** 3 numeric
– AGR-1 slip, "Program and amount" area
– the numeric code that identifies the program
– right-justify and pad with zeros

Positions 104 – 163
Program 2 name

– **required** 60 alphanumeric
– AGR-1 slip, "Program and amount" area
– the name of the program that issued benefits
– left-justify and pad with spaces

Positions 164 – 165
Program 2 related box number

– **required** 2 numeric
– AGR-1 slip, "Program and amount" area
– the box number (14 – 18) on the AGR-1 slip to which this benefit relates
– right-justify and pad with zeros

Positions 166 – 176
Program 2 amount

– **required** 11 numeric
– AGR-1 slip, "Program and amount" area
– amount paid to recipient for this program
– right-justify and pad with zeros
– positions 166 – 174: dollars 175 – 176: cents

Position 177
Program 2 amount indicator

– **required** 1 numeric
– **1** if the value in "Program – 2 amount" is positive
– **2** if the value in "Program – 2 amount" is negative

Positions 178 – 180
Program 3 code

– **required** 3 numeric
– AGR-1 slip, "Program and amount" area
– the numeric code that identifies the program
– right-justify and pad with zeros

Positions 181 – 240
Program 3 name

– **required** 60 alphanumeric
– AGR-1 slip, "Program and amount" area
– the name of the program that issued benefits
– left-justify and pad with spaces

Positions 241 – 242
Program 3 related box number

– **required** 2 numeric
– AGR-1 slip, "Program and amount" area
– the box number (14 – 18) on the AGR-1 slip to which this benefit relates
– right-justify and pad with zeros

Positions 243 – 253
Program 3 amount

– **required** 11 numeric
– AGR-1 slip, "Program and amount" area
– amount paid to recipient for this program
– right-justify and pad with zeros
– positions 243 – 251: dollars; 252 – 253: cents

Position 254
Program 3 amount indicator

– **required** 1 numeric
– **1** if the value in "Program – 3 amount" is positive
– **2** if the value in "Program – 3 amount" is negative

Positions 255 – 257
Program 4 code

– **required** 3 numeric
– AGR-1 slip, "Program and amount" area
– the numeric code that identifies the program
– right-justify and pad with zeros

Positions 258 – 317
Program 4 name

– **required** 60 alphanumeric
– AGR-1 slip, "Program and amount" area
– the name of the program that issued benefits
– left-justify and pad with spaces

Positions 318 – 319
Program 4 related box number

– **required** 2 numeric
– AGR-1 slip, "Program and amount" area
– the box number (14 – 18) on the AGR-1 slip to which this
  benefit relates
– right-justify and pad with zeros

Positions 320 – 330
Program 4 amount

– **required** 11 numeric
– AGR-1 slip, "Program and amount" area
– amount paid to recipient for this program
– right-justify and pad with zeros
– positions 320 – 328: dollars 329 – 330: cents

Position 331
Program 4 amount indicator

– **required** 1 numeric
– **1** if the value in "Program – 4 amount" is positive
– **2** if the value in "Program – 4 amount" is negative

Positions 332 – 334
Program 5 code

– **required** 3 numeric
– AGR-1 slip, "Program and amount" area
– the numeric code that identifies the program
– right-justify and pad with zeros

Positions 335 – 394
Program 5 name

– **required** 60 alphanumeric
– AGR-1 slip, "Program and amount" area
– the name of the program that issued benefits
– left-justify and pad with spaces

Positions 395 – 396
Program 5 related box number

– **required** 2 numeric
– AGR-1 slip, "Program and amount" area
– the box number (14 – 18) on the AGR-1 slip to which this
  benefit relates
– right-justify and pad with zeros

Positions 397 – 407
Program 5 amount

– **required** 11 numeric
– AGR-1 slip, "Program and amount" area
– amount paid to recipient for this program
– right-justify and pad with zeros
– positions 397 – 405: dollars 406 – 407: cents

Position 408
Program 5 amount indicator

– **required** 1 numeric
– **1** if the value in "Program – 5 amount" is positive
– **2** if the value in "Program – 5 amount" is negative

Positions 409 – 416
Spare field

– 8 alphanumeric
– must contain spaces

6.5 – AGR-1 slip record

Positions 1 – 3
Type code

– **required** 3 numeric
– always **240**

Position 4
Alpha code

– **required** 1 alpha
– always **S**

Positions 5 – 24
Individual recipient last name

– **required** 20 alphanumeric
– first 20 letters of the recipient's last name
– omit titles such as Mr. and Mrs.
– do not include first name or initials
– left-justify and pad with spaces

Positions 25 – 36
Individual recipient first name

– **required** 12 alphanumeric
– first 12 letters of the individual recipient's first given
  name
– left-justify and pad with spaces

  Note
  If only initials are available, provide the individual
  recipient's first initial in position 25.

Position 37
Individual recipient initial

– 1 alphanumeric
– initial of the individual recipient's second given name
– where no second initial is available, store a space in this
  field

Positions 38 – 67
Corporation, association or trust recipient name – line 1

– 30 alphanumeric
– the first line of the recipient corporation, association or trust name
– left-justify and pad with spaces

Positions 68 – 97
Corporation, association or trust recipient name – line 2

– 30 alphanumeric
– the second line of the recipient corporation, association or trust name
– left-justify and pad with spaces

Positions 98 – 127
Recipient address – line 1

– 30 alphanumeric
– the first line of the recipient's address
– left-justify and pad with spaces

Positions 128 – 157
Recipient address – line 2

– 30 alphanumeric
– the second line of the recipient's address
– left-justify and pad with spaces

Positions 158 – 185
Recipient city

– **required** 28 alphanumeric
– the recipient's city
– left-justify and pad with spaces

Positions 186 – 187
Recipient province, territory, or state code

– **required** 2 alpha
– recipient's Canadian province or territory
or
– the US state where the recipient is located
Use the abbreviations listed in section 5.3, "T619 transmitter record," positions 168 – 169, "Transmitter province, territory, or state code."

– when the recipient's country code is neither **CAN** nor **USA**, store **ZZ** in this field

Positions 188 – 190
Recipient country code

– 3 alphanumeric
– the country in which the recipient is located
– use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 – Codes for the Representation of Names of Countries*
– always **CAN** for Canada, and **USA** for the United States of America

Positions 191 – 200
Individual recipient postal code

– **required** 10 alphanumeric
– the individual recipient's Canadian postal code
– format: alpha, numeric, alpha, numeric, alpha, numeric

Example
A9A9A9

– left-justify and pad with spaces
or
– individual recipient's USA zip code
– left-justify and pad with spaces
or
– where the individual recipient's country code is neither **CAN** nor **USA**, store the foreign postal code
– left-justify and pad with spaces

Positions 201 – 209
Sequence number

– **required** 9 numeric
– the sequence number as it appears on the AGR-1 slip
– right-justify and pad with zeros

Position 210
Recipient type indicator

– **required** 1 numeric
– **1** if the recipient is an individual
– **3** if the recipient is a corporation
– **4** if the recipient is an association, a trust (fiduciary-trustee, nominee or estate), a club, or a partnership

Positions 211 – 219
Individual recipient social insurance number (SIN)

– **required** 9 numeric
– AGR-1 slip, box 12
– when the recipient has not provided a SIN, store zeros in the entire field
– where the SIN is not applicable (e.g., a corporation), store zeros in the entire field

   Note
   Please see section 2.6, "Problems to avoid" for the formula we use to validate a SIN.

Positions 220 – 227
Spare field

– 8 alphanumeric
– must contain spaces

Positions 228 – 236
Trust number

– **required** 1 alpha, 8 numeric
– AGR-1 slip, box 19
– the recipient's trust number

– where the recipient has not provided a trust number, store a space in the alpha portion and zeros in the numeric portion of the field
– where a trust number is not applicable (e.g., an individual), store a space in the alpha portion and zeros in the numeric portion of the field
– position 228: alpha portion of trust number must be a **T**
– positions 229 – 236: numeric portion of trust number

Positions 237 – 245
Partnership number

– **required** 2 alpha, 7 numeric
– AGR-1 slip, box 20
– the recipient's filer identification number, if the recipient is a partnership
– where the recipient has not provided a partnership number, store spaces in the alpha portion and zeros in the numeric portion of the field
– where a partnership number is not applicable (e.g., an individual), store spaces in the alpha portion and zeros in the numeric portion of the field
– positions 237 – 238: alpha portion of partnership number
– positions 239 – 245: numeric portion of partnership number

Example
Filer identification number: AA9999999

Positions 246 – 260
Business number (BN)

– **required** 15 alphanumeric
– AGR-1 slip, box 21
– the recipient's complete BN
– where the recipient has not provided a BN, store zeros in the entire field
– where a BN is not applicable (e.g., an individual), store zeros in the entire field

Example
Business Number: 999999999AA9999

Positions 261 – 271
Spare field

– 11 alphanumeric
– must contain spaces

Positions 272 – 282
Income, grants and subsidies

– 11 numeric
– AGR-1 slip, box 14
– right-justify and pad with zeros
– positions 272 – 280: dollars; 281 – 282: cents

Position 283
Income, grants and subsidies amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in box 14, "Income, grants and subsidies" is positive
– **2** if the value in box 14, "Income, grants and subsidies" is negative

Positions 284 – 294
Gain on settlement of debt

– 11 numeric
– AGR-1 slip, box 15
– right-justify and pad with zeros
– positions 284 – 292: dollars; 293 – 294: cents

Position 295
Settlement of debt amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in box 15, "Gain on settlement of debt" is positive
– **2** if the value in box 15, "Gain on settlement of debt" is negative

Positions 296 – 306
Insurance proceeds

– 11 numeric
– AGR-1 slip, box 16
– right-justify and pad with zeros
– positions 296 – 304: dollars; 305 – 306: cents

Position 307
Insurance proceeds amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in box 16, "Insurance proceeds" is positive
– **2** if the value in box 16, "Insurance proceeds" is negative

Positions 308 – 318
Overpayment recapture

– 11 numeric
– AGR-1 slip, box 17
– right-justify and pad with zeros
– positions 308 – 316: dollars; 317 – 318: cents

Position 319
Overpayment recapture amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in box 17, "Overpayment recapture" is positive
– **2** if the value in box 17, "Overpayment recapture" is negative

Positions 320 – 330
Investment income

– 11 numeric
– AGR-1 slip, box 18
– right-justify and pad with zeros
– positions 320 – 328: dollars; 329 – 330: cents

Position 331
Investment income amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in box 18, "Investment income" is positive
– **2** if the value in box 18, "Investment income" is negative

Positions 332 – 336
Number of slip AGR-1 detail records

– **required** 5 numeric
– total number of AGR-1 slip detail records for this recipient
– right-justify and pad with zeros

Positions 337 – 396
Footnote description area

– 60 alphanumeric
– AGR-1 slip, box 22
– left-justify and pad with spaces

Positions 397 – 416
Spare field

– 20 alphanumeric
– must contain spaces

6.6 – AGR-1 Summary record
Positions 1 – 3
Type code

– **required** 3 numeric
– always **441**

Positions 4 – 18
Business Number (BN)

– **required** 15 alphanumeric
– the fifteen digits of the payer's BN

Example
Business Number: 999999999AA9999

– if you have not been assigned such a number, store zeros in the entire field

Positions 19 – 48
Filer name – line 1

– **required** 30 alphanumeric
– the first line of filer's name
– left-justify and pad with spaces

Positions 49 – 78
Filer's name – line 2

– 30 alphanumeric
– the second line of filer's name
– left-justify and pad with spaces

Positions 79 – 108
Filer's name – line 3

– 30 alphanumeric
– use "care of" or "attention"
– left-justify and pad with spaces

Positions 109 – 138
Filer address – line 1

– 30 alphanumeric
– the first line of the filer's address
– left-justify and pad with spaces

Positions 139 – 168
Filer address – line 2

– 30 alphanumeric
– the second line of the filer's address
– left-justify and pad with spaces

Positions 169 – 196
Filer city

– **required** 28 alphanumeric
– the city in which the filer is located
– left-justify and pad with spaces

Positions 197 – 198
Filer province, territory, or state code

– **required** 2 alpha
– the Canadian province or territory in which the filer is located
or
– the US state in which the filer is located
Use the abbreviations listed in section 5.3, "T619 transmitter record," positions 168 – 169, "Transmitter province, territory, or state code."

– when the filer's country code is neither **CAN** nor **USA**, store **ZZ** in this field

Positions 199 – 201
Filer country code

– 3 alphanumeric
– the country in which the filer is located
– use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 – Codes for the Representation of Names of Countries*
– always **CAN** for Canada, and **USA** for the United States of America

Positions 202 – 211
Filer postal code

– **required** 10 alphanumeric
– the filer's Canadian postal code
– format: alpha, numeric, alpha, numeric, alpha, numeric

Example
A9A9A9

– left-justify and pad with spaces
or
– the filer's USA zip code
– left-justify and pad with spaces
or
– when the filer's country code is neither **CAN** nor **USA**, store the foreign postal code
– left-justify and pad with spaces

Positions 212 – 233
Contact name

– **required** 22 alphanumeric
– contact's first name followed by last name for this return
– omit titles such as Mr. and Mrs.
– left-justify and pad with spaces

Positions 234 – 236
Contact area code

– **required** 3 numeric
– area code of telephone number

Positions 237 – 243
Contact telephone number

– **required** 7 numeric
– telephone number of contact

Positions 244 – 247
Taxation year

– **required** 4 numeric
– the taxation year (e.g., **2003**)

Positions 248 – 254
Total number of AGR-1 slip records

– **required** 7 numeric
– total number of AGR-1 slip records filed with this AGR-1 Summary
– right-justify and pad with zeros

Positions 255 – 267
Total income, grants, and subsidies

– 13 numeric
– accumulated total of recipients' income, grants and subsidies as reported on the AGR-1 slip record filed with this AGR-1 Summary
– right-justify and pad with zeros
– positions 255 – 265: dollars 266 – 267: cents

Position 268
Total income, grants, and subsidies amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in "Total income, grants, and subsidies" is positive
– **2** if the value in "Total income, grants, and subsidies" is negative

Positions 269 – 281
Total settlement of debt

– 13 numeric
– accumulated total of recipients' settlement of debt as reported on the AGR-1 slip record filed with this AGR-1 Summary
– right-justify and pad with zeros
– positions 269 – 279: dollars; 280 – 281: cents

Position 282
Total settlement of debt amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in "Total settlement of debt" is positive
– **2** if the value in "Total settlement of debt" is negative

Positions 283 – 295
Total insurance proceeds

– 13 numeric
– accumulated total of recipients' insurance proceeds as reported on the AGR-1 slip record filed with this AGR-1 Summary
– right-justify and pad with zeros
– positions 283 – 293: dollars; 294 – 295: cents

Position 296
Total insurance proceeds amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in "Total insurance proceeds" is positive
– **2** if the value in "Total insurance proceeds" is negative

Positions 297 – 309
Total overpayment recapture

– 13 numeric
– accumulated total of recipients' overpayment recapture as reported on the AGR-1 slip record filed with this AGR-1 Summary
– right-justify and pad with zeros
– positions 297 – 307: dollars; 308 – 309: cents

Position 310
Total overpayment recapture amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in "Total overpayment recapture" is positive
– **2** if the value in "Total overpayment recapture" is negative

Positions 311 – 323
Total investment income

– 13 numeric
– accumulated total of recipients' investment income as reported on the AGR-1 slip record filed with this AGR-1 Summary
– right-justify and pad with zeros
– positions 311 – 321: dollars; 322 – 323: cents

Position 324
Total investment income amount indicator

– **required** 1 numeric
– **0** if this flag is not required
– **1** if the value in "Total investment" is positive
– **2** if the value in "Total investment" is negative

Positions 325 – 333
Filer identification number

– **required** 2 alpha, 7 numeric
– the filer identification number assigned by the CCRA
– positions 325 – 326: alpha portion of filer identification number
– positions 327 – 333: numeric portion of filer identification number

Example
Filer identification number: AA9999999

– if you have not been assigned such a number, store spaces in the alpha portion and zeros in the numeric portion of the field

Positions 334 – 416
Spare field

– 83 alphanumeric
– must contain spaces

Appendix A – Related Publications

We issue a number of forms, guides, and other publications.

Get the most up-to-date revision of the interpretation bulletins and information circulars that we refer to in this guide.

Below, we list publications that may help you. These are available free of charge from any CCRA tax centre or tax services office and/or on our Web site.

Information circulars

Number	Title
76-12	*Applicable Rate of Part XIII Tax on Amounts Paid or Credited to Persons in Countries With Which Canada Has a Tax Convention*
77-16	*Non-Resident Income Tax*
78-10	*Books and Records Retention/Destruction*
82-2	*Social Insurance Number Legislation That Relates to the Preparation of Information Slips*
97-2	*Customized Forms*

Interpretation bulletins

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

Guides and other publications

Number	Title
RC4120	*Employers' Guide – Filing the T4 Slip and Summary Form*
RC4157	*Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary Form*
RC4258 *	*Computer Specifications for Data Filed on Magnetic Media – AGR-1, Statement of Farm-Support Payments*
T4001	*Employers' Guide – Payroll Deductions (Basic Information)*
T4013	*T3 – Trust Guide*
T4015	*T5 Guide – Return of Investment Income*
T4026 *	*Computer Specifications for Data Filed on Magnetic Media – T1204, Government Service Contract Payments*
T4027 *	*Computer Specifications for Data Filed on Magnetic Media – T5018, Statement of Contract Payments*
T4028 *	*Computer Specifications for Data Filed on Magnetic Media – T4, T4A, and T4A-NR*
T4029 *	*Computer Specifications for Data Filed on Magnetic Media – SAFER, T4A(OAS), T4A(P), T4E, and T5007*
T4031*	*Computer Specifications for Data Filed on Magnetic Media – T5, T5008, T4RSP, T4RIF, NR4, and T3*
T4061	*Non-Resident Withholding Tax Guide*
T4079	*T4RSP and T4RIF Guide*
T4091	*T5008 Guide – Return of Securities Transactions*
T4115	*T5007 Guide – Return of Benefits*
T4130	*Employers' Guide – Taxable Benefits*

* Available on-line only.

Appendix B – AGR-1 "Program and amount" area

An example of the correct format for filling out the "Program and amount" area is as follows:

On the paper AGR-1 slip:

If, in box 14, "Income, grants, and subsidies," an amount of $15,000 appears, from this amount $10,000 comes from "Replant Grants" and $5,000 comes from "T.P.A.P. Grants."

On the magnetic media detail record:

Program 1 code   : 112
Program 1 name   : Replant Grants

Program 1 related box number : 14 (pertains to box 14)
Program 1 amount   : 00001000000

Program 2 code   : 510
Program 2 name   : T.P.A.P. Grants

Program 2 related box number : 14 (pertains to box 14)
Program 2 amount   : 00000500000

The remaining alpha fields will contain spaces, and the remaining numeric fields will contain zeros.

For programs listed on the detail record(s), use the "Program code" assigned to the payment by Agriculture and Agri-food Canada. For more information, contact Agriculture and Agri-food Canada, or the agency from whom you received the money.