

Computer Specifications for Data Filed on Magnetic Media T1204, *Government Service - Contract Payments*

Available on-line only

What's New for 2003

There are no changes to the T1204 slip and summary for the 2003 tax year.

Important note for all returns

If you file a combined total of more than 500 slips for which we provide computer specifications for magnetic media filing, you have to file the return on magnetic tape (reel or cartridge) or diskette. If you file 500 slips or less and 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 us:

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's Web site at www.ccra.gc.ca/magmedia.

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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 T1204 return 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.

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

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. You should, however, 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 section 237 of the *Income Tax Regulations*, you are required to file your T1204 returns with the Canada Customs and Revenue Agency (CCRA) on or before the last day of March following the year of payment. 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 – A filer 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 (Business Number) – The account number assigned by the CCRA that uniquely defines the filer payroll deductions program identifier (RP account).

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 – A transmitter 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 Filing 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* (which can be downloaded from our Web site or at www.cra.gc.ca/forms), with the test tape or diskette.

Clearly mark the test magnetic media “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: the slips and a summary. The summary contains the total amount of all the return slips in the magnetic media transmission.
- Currently, we can only accept original returns on magnetic media or via the Internet.
- Submit separate tapes or diskettes for each type of return.
- Prepare any corrections to any slip's information using the instructions found in the relevant guide (see Appendix A).
- For the T1204 return, you cannot include paper copies of slips and the related summary. All T1204 returns must be submitted on magnetic media or via Internet.
- If you use the Java application, you can only submit one return per diskette. If you have more than 5,000 slips, create a second return and submit it on a second diskette.

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 is available electronically on our Web site and in the Java application. 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" or "Java Application 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 magnetic media package in the shipment, label and number each one in sequence (i.e., 1 of 4, 2 of 4).
- If you include more than one Java application diskette in the shipment, label and number each one individually (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 (e.g., T4 and T5 returns) submitted on the same magnetic media. Submit each type of return on a separate tape or diskette.
- Sometimes, more than one file is submitted on magnetic media; we expect only one file. When we encounter an end-of-file indicator, processing of the magnetic media stops. Submissions for several filer account numbers for the same type of return 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 at the end of each record. To avoid processing delays, we require that both a line feed and a carriage return be present, or that neither of them be present.
- For submissions of more than one tape or diskette, ensure that they are labelled in sequential order (i.e., 1 of 4, 2 of 4). Also note that each 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) causes processing delays. Included below is the formula we use to validate this number.

Example

Recipient's SIN: 999 999 998

Formula	Assigned Digits				Check digit
	Digits				
Recipient's SIN (Exclude the check digit, position 9, from calculation)	9 9	9 9	9 9	9 9	<u>8</u>
Multiply every second digit by 2	9	9	9	9	
	<u>×2</u>	<u>×2</u>	<u>×2</u>	<u>×2</u>	
	18	18	18	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					<u>80</u>
Check digit (i.e., 80 - 72 = 8)					<u>8</u>

If the SIN provided by the individual does not pass the verification check, the 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.

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 guide. 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.

Send paper amendments 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 type of return and for each magnetic medium you use. For example, we consider a T4 return on a magnetic tape reel, a T4A 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 in some returns 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.
- 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 type of return that you submit will require a separate set of sequence numbers.

Note

Ensure that you place a return-address label, indicating your name and correct return address, on each tape in your submission.

- We accept data in the EBCDIC and ASCII recording mode. If you can do both, we prefer EBCDIC.
- Use a label record file whenever possible.
- For logical record lengths, see the sections on fixed record format specifications. All records must be equal in length.
- For maximum physical block lengths, see the sections on fixed record format specifications. A block must not exceed its maximum length.

Note

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

- We accept submissions on both tape reels (“round” tape) and cartridge tapes (“square” tapes). If you can do both, we prefer your submissions on “square” tapes.

We can accept the following tape densities:

- 9 tracks – 1,600 BPI – tape reels (“round” tape)
- 9 tracks – 6,250 BPI – tape reels (“round” tape)
- 18 tracks – 38,000 BPI – 3480 cartridge tapes (“square” tape)
- 36 tracks – 38,000 BPI – 3480, 3490, or 3490E cartridge tapes (“square” tape)

- 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:

- If you use these magnetic media specifications, provide complete external labelling showing the type of return, the transmitter’s name, the transmitter number, and the sequence number of each diskette you submit (i.e., 1 of 6, 2 of 6). See the example label below.
- If you prepare your submission(s) using the Java application, provide complete external labelling showing the type of return, the transmitter’s name, the transmitter number, and the number of each diskette you submit (i.e., 1 of 1). See the example label below.

Note

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

Reserved – Réserve		Type of Return – Genre de déclaration					
Transmitter Name – Nom du transmetteur							
Transmitter Number N° du transmetteur	M	M					
Sequence Number N° de séquence						of de	

- For record length, see the sections on 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
 - diskettes should be formatted so that they are compatible with either MS-DOS, PC-DOS, Windows 3.1, Windows 9x, or Windows NT.
- 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).
- If you use the Java application, the filename is always RCTTAX.001.
- When submitting large numbers of magnetic media 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 magnetic media 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.
- We expect only one file and only one filer account number per diskette prepared using the Java application.
- 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 on only the first tape or diskette for each magnetic media submission.

The record length for Form T619 is adapted to its related type of return 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.

Positions 1 – 3

Type code

- **required** 3 numeric
- for a **T1204** return, always **920**

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 or territory 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 state in the USA 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

HI – Hawaii

ID – Idaho

IL – Illinois

IN – Indiana

IA – Iowa

KS – Kansas

KY – Kentucky

LA – Louisiana

ME – Maine

MD – Maryland

MA – Massachusetts

MI – Michigan

MN – Minnesota

MS – Mississippi

MO – Missouri

OK – Oklahoma

OR – Oregon

PA – Pennsylvania

PR – Puerto Rico

RI – Rhode Island

SC – South Carolina

SD – South Dakota

TN – Tennessee

TX – Texas

UT – Utah

VT – Vermont

VA – Virginia

WA – Washington

WV – West Virginia

WI – Wisconsin

WY – Wyoming

- when the transmitter's country code is neither **CAN** nor **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 alpha
- indicate which official language you prefer
- E for English
- F for French

Positions 216 – 288

Spare field

- for a T1204 return, 73 alphanumeric
- must contain spaces

Note

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

6.0 – T1204, Government Service Contract Payments Return

The following sections provide a detailed outline of the specifications for completing the T1204, *Government Service Contract Payments* 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 – T1204 detailed summary of changes

We have made no changes to the T1204 record.

6.2 – T1204 fixed record format specifications

The following section outlines the requirements for entering the T1204 return:

- The record length must be 288 characters. All records should be equal in length.
- The magnetic tape's physical block length should not exceed 32,544 characters (diskettes are not blocked).
- The T1204 return format specifications consist of three fixed records of 288 characters each:
 - **T1204 transmitter record (Form T619)** the first record on the magnetic medium
 - **T1204 slip record** precedes the related summary record
 - **T1204 Summary record** follows the related slip records

6.3 – T1204 transmitter record (Form T619)

Positions 1 – 3

Type code

- required 3 numeric
- for a T1204 return, always 920

Positions 4 – 215

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

Positions 216 – 288

Spare field

- 73 alphanumeric
- must contain spaces

6.4 – T1204 slip record

Positions 1 – 3

Type code

- required 3 numeric
- always 300

Positions 4 – 23

Sole proprietorship 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 24 – 35

Sole proprietorship recipient first name

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

Note

If only initials are available, provide the recipient's first initial in position 24.

Position 36

Sole proprietorship recipient initial

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

Positions 37 – 45

Recipient social insurance number (SIN)

- required 9 numeric
- T1204 slip, box 12
- where the recipient has failed to provide a SIN, store zeros in the entire field
- where a SIN does not apply (e.g., a corporation), store zeros in the entire field

Note

See section 2.6, “Problems to avoid,” for the formula we use to validate a SIN.

Positions 46 – 60**Recipient Business Number (BN)**

- required 15 alphanumeric
- T1204 slip, box 61
- the recipient’s Business Number (BN) assigned by the CCRA,
- must be a Corporate (RC) or GST (RT) number
- where the recipient has failed to provide a BN, store zeros in the entire field
- where a BN does not apply (e.g., an individual), store zeros in the entire field

Example

Business Number: 999999999RC9999

Note

See section 2.6, “Problems to avoid,” for the formula we use to validate a BN.

Positions 61 – 90**Recipient business name – line 1**

- required 30 alphanumeric
- the first line of the recipient’s business name
- left-justify and pad with spaces

Positions 91 – 120**Recipient business name – line 2**

- 30 alphanumeric
- the second line of the recipient’s business name
- left-justify and pad with spaces

Position 121**Recipient type code**

- required 1 numeric
- T1204 slip, box 23
- **1** if the recipient is a sole proprietor
- **3** if the recipient is a corporation
- **4** if the recipient is a partnership

Positions 122 – 151**Recipient business address – line 1**

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

Positions 152 – 181**Recipient business address – line 2**

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

Positions 182 – 209**Recipient city**

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

Positions 210 – 211**Recipient province or territory code**

- required 2 alpha
 - the Canadian province or territory in which the recipient is located
- or
- the state in the USA where the recipient is located

Use the abbreviations listed in section 5.3 “T619 transmitter record,” positions 168 – 169, “Transmitter province or territory code.”

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

Positions 212 – 214**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 215 – 224**Recipient postal code**

- required 10 alphanumeric
- the recipient’s Canadian postal code
- format: alpha, numeric, alpha, numeric, alpha, numeric

Example

A9A9A9

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

Positions 225 – 239**Payer Business Number (BN)**

- required 15 alphanumeric; must correspond to the “Business Number (BN)” on the related T1204 Summary record
- enter the account number as used on Form PD7A, *Statement of Account for Current Source Deductions*

Example

Business Number: 999999999RP9999

Note

In order to process a return, the complete BN is required: 9 digits, RP, 4 digits.

Positions 240 – 251**Service payments only**

- 12 numeric
- T1204 slip, box 82
- right-justify and pad with zeros
- positions 240 – 249: dollars; 250 – 251: cents

Positions 252 – 263**Mixed services and goods payments**

- 12 numeric
- T1204 slip, box 84
- right-justify and pad with zeros
- positions 252 – 261: dollars; 262 – 263: cents

Positions 264 – 272**Partnership filer identification number (FIN)**

- 9 alphanumeric
- T1204 slip, box 86
- the recipient's partnership FIN assigned by the CCRA
- where the recipient has failed to provide a FIN, store zeros in the entire field
- where a FIN does not apply, store zeros in the entire field

Example

Partnership FIN: AA9999999

Positions 273 – 288**Spare field**

- 16 alphanumeric
- must contain spaces

6.5 – T1204 Summary record**Positions 1 – 3****Type code**

- **required** 3 numeric
- always 501

Positions 4 – 18**Business Number (BN)**

- **required** 15 alphanumeric
- enter the account number as used on Form PD7A, *Statement of Account for Current Source Deductions*

Example

Business Number: 999999999RP9999

Note

In order to process a return, the complete BN is required: 9 digits, RP, 4 digits.

Positions 19 – 48**Payer name – line 1**

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

Positions 49 – 78**Payer name – line 2**

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

Positions 79 – 108**Payer name – line 3**

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

Positions 109 – 138**Payer address – line 1**

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

Positions 139 – 168**Payer address – line 2**

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

Positions 169 – 196**Payer city**

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

Positions 197 – 198**Payer province or territory code**

- **required** 2 alpha
- the Canadian province or territory in which the payer is located
- or
- the state in the USA where the payer is located

Use the abbreviations listed in section 5.3, "T619 transmitter record," positions 168 – 169, "Transmitter province or territory code."

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

Positions 199 – 201
Payer country code

- 3 alphanumeric
- the country in which the payer 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
Payer postal code

- **required** 10 alphanumeric
- the payer’s Canadian postal code
- format: alpha, numeric, alpha, numeric, alpha, numeric

Example
A9A9A9

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

Positions 212 – 233
Accounting contact name

- **required** 22 alphanumeric
- accounting 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
Accounting contact area code

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

Positions 237 – 243
Accounting contact telephone number

- **required** 7 numeric
- telephone number of accounting contact

Positions 244 – 247
Accounting contact extension

- **required** 4 numeric
- extension of accounting contact
- right-justify and pad with zeros
- otherwise, store zeros in the entire field

Positions 248 – 251
Fiscal year

- **required** 4 numeric (e.g., 2003)

Positions 252 – 258
Total number of T1204 slip records

- **required** 7 numeric
- total number of T1204 slip records filed with this T1204 Summary
- right-justify and pad with zeros

Positions 259 – 272
Total service payments

- 14 numeric
- accumulated total of recipients’ Service payments only, as reported on the T1204 slip records filed with this T1204 Summary
- right-justify and pad with zeros
- positions 259 – 270: dollars; 271 – 272: cents

Positions 273 – 286
Total mixed services and goods payments

- 14 numeric
- accumulated total of recipients’ payment for mixed services and goods payments, as reported on the T1204 slip records filed with this T1204 Summary
- right-justify and pad with zeros
- positions 273 – 284: dollars; 285 – 286: cents

Positions 287 – 288
Spare field

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

Interpretation bulletins

Number	Title
IT-202	<i>Employees' or Workers' Compensation</i>
IT-428	<i>Wage Loss Replacement Plans</i>

Guides and other publications

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

* Available on-line only.