

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

Available on-line only

T4029(E) Rev. 03

What's New for 2003

There are no changes to the SAFER, T4A(OAS), T4A(P), T4E, and T5007 slips and summaries 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:

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.

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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 T5007, T4A(OAS), T4A(P), T4E and SAFER returns on computer-produced magnetic media.

Please 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.

- T4029, *Computer Specifications for Data Filed on Magnetic Media – SAFER, T4A(OAS), T4A(P), T4E, and T5007*
- 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*
- 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. However, we will require paper copies if the magnetic media you submit does 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 section 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 – 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 – 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 – 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 from 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: 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 slip 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 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's paper copies of the summary and slips are not required.

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., T4 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, slip records for different accounts get mixed up. To help avoid this, separate slip records for more than one filer account number by their corresponding 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 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) 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	<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)				= <u>36</u>
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 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

3.0 – Corrections to Data Filed on Magnetic Media

As a 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 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 to be 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 slip records.
- 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

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 modes. If you can use 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" 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 ("round" tape)
- 9 track - 6,250 BPI - tape reels ("round" tape)
- 18 track - 38,000 BPI - 3480 cartridge tapes ("square" tape)
- 36 track - 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 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 the following points in mind:

- Provide complete external labelling showing the type of return, the organization's 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 – 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
 - 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 of return length for the 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 under the transmitter record heading should be the same as the information provided on Form T619.

Positions 1 – 3 Type code

- **required** 3 numeric
- for a **T5007** return, always **910**
- for a **T4A(OAS)** return, always **912**

- for a **T4A(P)** return, always **914**
- for a **T4E** return, always **915**
- for a **SAFER** return, always **911**

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
- **4** if this magnetic medium contains amended data

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 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 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 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	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 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 – ... Spare field

- for a T5007 return, 73 alphanumeric
- for a T4A(OAS) return, 121 alphanumeric
- for a T4A(P) return, 145 alphanumeric
- for a T4E return, 217 alphanumeric
- for a SAFER return, 57 alphanumeric
- must contain spaces

6.0 – Information Return

The following sections provide a detailed outline of the specifications for entering an information 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 – Information return detailed summary of changes

We have made no changes to the T5007, T4A(OAS), T4A(P), T4E, or SAFER records.

6.2 – Information return fixed record format specifications

This section outlines the requirements for entering the information return.

- The logical record lengths are as follows:

T5007	288 characters
T4A(OAS)	336 characters
T4A(P)	360 characters
T4E	432 characters
SAFER	272 characters

- The magnetic tape's physical block length* (diskettes are not blocked) must not exceed the following:

T5007	32,544 characters
T4A(OAS)	32,592 characters
T4A(P)	32,760 characters
T4E	32,400 characters
SAFER	32,640 characters

* logical record length multiplied by number of records per block

- Each information return format specification consists of three fixed records of the same length:
 - **information return transmitter record (Form T619)** first record on the magnetic medium
 - **information return slip record** precedes the related summary record
 - **information return summary record** follows the related slip records

Note

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

6.3 – Information return slip record

The following section gives the positions for standard recipient identification used by the CCRA for all information return slips. It is followed by sections containing individual financial and form-specific fields.

6.3.1 – Common recipient identification fields

This section contains the positions for the recipient's identification.

Positions 1 – 3 Type code

- required 3 numeric
- for a T5007 return, always **290**
- for a T4A(OAS) return, always **160**
- for a T4A(P) return, always **170**
- for a T4E return, always **190**
- for a SAFER return, always **140**

Positions 4 – 23 Recipient last name

- required 20 alphanumeric
- first 20 letters of the recipient's last name, as it appears on the information return slip
- omit titles such as Mr. and Mrs.
- do not include first name or initials
- left-justify and pad with spaces

Positions 24 – 35 Recipient first name

- required 12 alphanumeric
- first 12 letters of the recipient's first given name, as it appears on the information return slip
- left-justify and pad with spaces

Note

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

Position 36 **Recipient initial**

- 1 alphanumeric
- initial of the recipient's second given name, as it appears on the information return slip
- where no second initial is available, store a space in this field

Positions 37 – 66 **Recipient address – line 1**

- 30 alphanumeric
- the first line of the recipient's address, as it appears on the information return slip
- left-justify and pad with spaces

Positions 67 – 96 **Recipient address – line 2**

- 30 alphanumeric
- the second line of the recipient's address, as it appears on the information return slip
- left-justify and pad with spaces

Positions 97 – 124 **Recipient city**

- **required** 28 alphanumeric
- the city in which the recipient is located, as it appears on the information return slip
- left-justify and pad with spaces

Positions 125 – 126 **Recipient province, territory, or state code**

- **required** 2 alpha
 - the Canadian province or territory, in which the recipient is located as it appears on the information return slip
- or
- the state in the USA where the recipient is located, as it appears on the information return slip

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 127 – 129 **Recipient country code**

- 3 alphanumeric
- the country in which the recipient is located
- please 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 130 – 139 **Recipient postal code**

- **required** 10 alphanumeric
- the recipient's Canadian postal code, as it appears on the information return slip
- format: alpha, numeric, alpha, numeric, alpha, numeric

Example A9A9A9

- left-justify and pad with spaces
- or
- recipient's **USA** zip code, as it appears on the information return slip
 - left-justify and pad with spaces
- or
- when the recipient's country code is neither **CAN** nor **USA**, store the foreign postal code
 - left-justify and pad with spaces

Positions 140 – 148 **Recipient social insurance number (SIN)**

- **required** 9 numeric
- the recipient's social insurance number, as it appears on the information return slip
- where the recipient has failed to provide a SIN, store zeros in the entire field

Note

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

Positions 149 – 168 **Recipient's number**

- 20 alphanumeric
- the recipient's identification number (i.e., benefit number, old age security number)
- left-justify and pad with spaces
- if a number is not available, store spaces or zeros in the entire field

Note

All or a portion of this number should be printed on the information return slip.

Positions 169 – 183 **CCRA account number**

- **required** 15 alphanumeric
- either the **complete** Business Number (BN), filer identification number or non-resident number assigned for the filing of information returns with the CCRA
- must correspond to the "CCRA account number" on the related information return summary
- left-justify and pad with spaces

Example

Business Number: 999999999RP9999
Filer identification number: AA9999999
Non-resident number: AAA999999

**Position 184
Report code**

- 1 numeric
- always 0 (only originals may be filed on magnetic media)

For field positions relating to form-specific financial and other data, refer to the section below that corresponds to the information return that you are filing.

6.3.2 – T5007 financial fields

This section contains the positions for the T5007, *Statement of Benefits*, financial and form-specific data.

**Positions 185 – 193
T5007 workers' compensation benefits**

- 9 numeric
- T5007 slip, box 10
- right-justify and pad with zeros
- positions 185 – 191: dollars; 192 and 193: cents

**Positions 194 – 202
T5007 social assistance payments or provincial supplement**

- 9 numeric
- T5007 slip, box 11
- right-justify and pad with zeros
- positions 194 – 200: dollars; 201 and 202: cents

**Positions 203 – 205
T5007 Manitoba social assistance fraction**

- 3 numeric
- T5007 slip, box 14 (Manitoba)
- right-justify and pad with zeros
- for provinces other than Manitoba, enter zeros in this field

Example

50%: 050; 100%: 100

**Positions 206 – 288
T5007 spare field**

- 83 alphanumeric
- must contain spaces

6.3.3 – T4A(OAS) financial fields

This section contains the positions for the T4A(OAS), *Statement of Old Age Security*, financial and form-specific data.

**Positions 185 – 193
T4A(OAS) net pension paid**

- 9 numeric
- T4A(OAS) slip, box 18
- right-justify and pad with zeros
- positions 185 – 191: dollars; 192 and 193: cents

**Positions 194 – 202
T4A(OAS) gross pension paid**

- 9 numeric
- T4A(OAS) slip, box 19
- right-justify and pad with zeros
- positions 194 – 200: dollars; 201 and 202: cents

**Positions 203 – 211
T4A(OAS) overpayment recovered**

- 9 numeric
- T4A(OAS) slip, box 20
- right-justify and pad with zeros
- positions 203 – 209: dollars; 210 and 211: cents

**Positions 212 – 220
T4A(OAS) net supplements paid**

- 9 numeric
- T4A(OAS) slip, box 21
- right-justify and pad with zeros
- positions 212 – 218: dollars; 219 and 220: cents

**Position 221
Spare field**

- 1 alphanumeric
- must contain a space

**Positions 222 – 230
T4A(OAS) income tax deducted**

- 9 numeric
- T4A(OAS) slip, box 22
- right-justify and pad with zeros
- positions 222 – 228: dollars; 229 and 230: cents

**Positions 231 – 239
T4A(OAS) Quebec income tax deducted**

- 9 numeric
- T4A(OAS) slip, box 23
- right-justify and pad with zeros
- positions 231 – 237: dollars; 238 and 239: cents

**Positions 240 – 336
T4A(OAS) spare field**

- 97 alphanumeric
- must contain spaces

6.3.4 – T4A(P) financial fields

The following section contains the positions for the T4A(P), *Statement of Canada Pension Plan Benefits*, financial and form-specific data.

Positions 185 – 188**T4A(P) effective date, year**

- 4 numeric
- T4A(P) slip, box 13
- enter the year the benefit became payable (e.g., 2003)

Positions 189 – 190**T4A(P) effective date, month**

- 2 numeric
- T4A(P) slip, box 13
- enter the month the benefit became payable (e.g., 04, 12)
- right-justify and pad with zeros

Positions 191 – 192**T4A(P) effective date, day**

- 2 numeric
- T4A(P) slip, box 13
- enter the day the benefit became payable (e.g., 04, 31)
- right-justify and pad with zeros

Positions 193 – 201**T4A(P) retirement benefit**

- 9 numeric
- T4A(P) slip, box 14
- right-justify and pad with zeros
- positions 193 – 199: dollars; 200 and 201: cents

Positions 202 – 210**T4A(P) survivor benefit**

- 9 numeric
- T4A(P) slip, box 15
- right-justify and pad with zeros
- positions 202 – 208: dollars; 209 and 210: cents

Positions 211 – 219**T4A(P) disability benefit**

- 9 numeric
- T4A(P) slip, box 16
- right-justify and pad with zeros
- positions 211 – 217: dollars; 218 and 219: cents

Positions 220 – 228**T4A(P) child benefit**

- 9 numeric
- T4A(P) slip, box 17
- right-justify and pad with zeros
- positions 220 – 226: dollars; 227 and 228: cents

Positions 229 – 237**T4A(P) death benefit**

- 9 numeric
- T4A(P) slip, box 18
- right-justify and pad with zeros
- positions 229 – 235: dollars; 236 and 237: cents

Positions 238 – 246**T4A(P) taxable CPP/QPP benefits**

- 9 numeric
- T4A(P) slip, box 20
- right-justify and pad with zeros
- positions 238 – 244: dollars; 245 and 246: cents

Positions 247 – 255**T4A(P) income tax deducted**

- 9 numeric
- T4A(P) slip, box 22
- right-justify and pad with zeros
- positions 247 – 253: dollars; 254 and 255: cents

Positions 256 – 264**T4A(P) net old age security pension paid**

- 9 numeric
- T4A(P) slip, box 24
- right-justify and pad with zeros
- positions 256 – 262: dollars; 263 and 264: cents

Positions 265 – 266**T4A(P) number of months**

- 2 numeric
- T4A(P) slip, box 21
- enter the number of months in the year for which retirement and disability benefits were paid (e.g., 04, 12)
- right-justify and pad with zeros

Positions 267 – 275**T4A(P) lump-sum disability payment, 1st prior tax year**

- 9 numeric
- enter the lump-sum disability payment, if any, included in box 16, "Disability benefit," for the first prior tax year
- right-justify and pad with zeros
- positions 267 – 273: dollars; 274 and 275: cents

Positions 276 – 284**T4A(P) lump-sum disability payment, 2nd prior tax year**

- 9 numeric
- enter the lump-sum disability payment, if any, included in "Disability benefit," box 16, for the second prior tax year
- right-justify and pad with zeros
- positions 276 – 282: dollars; 283 and 284: cents

Positions 285 – 293**T4A(P) lump-sum disability payment, 3rd prior tax year**

- 9 numeric
- enter the lump-sum disability payment, if any, included in "Disability benefit," box 16, for the third prior tax year
- right-justify and pad with zeros
- positions 285 – 291: dollars; 292 and 293: cents

Positions 294 – 302

T4A(P) lump-sum disability payment, 4th prior tax year

- 9 numeric
- enter the lump-sum disability payment, if any, included in "Disability benefit," box 16, for the fourth prior tax year
- right-justify and pad with zeros
- positions 294 – 300: dollars; 301 and 302: cents

Positions 303 – 311

T4A(P) lump-sum disability payment, 5th prior tax year

- 9 numeric
- enter the lump-sum disability payment, if any, included in "Disability benefit," box 16, for the fifth prior tax year
- right-justify and pad with zeros
- positions 303 – 309: dollars; 310 and 311: cents

Positions 312 – 360

T4A(P) spare field

- 49 alphanumeric
- must contain spaces

6.3.5 – T4E financial fields

This section contains the positions for the T4E, *Statement of Employment Insurance Benefits*, financial and form-specific data.

Positions 185 – 187

T4E repayment rate

- 3 numeric
- T4E slip, box 7
- right-justify and pad with zeros

Example

50%: 050; 100%: 100

Positions 188 – 196

T4E total benefits paid

- 9 numeric
- T4E slip, box 14
- right-justify and pad with zeros
- positions 188 – 194: dollars; 195 and 196: cents

Positions 197 – 205

T4E regular and other benefits paid

- 9 numeric
- T4E slip, box 15
- enter the regular benefits paid included in box 14, "Total benefits paid"
- right-justify and pad with zeros
- positions 197 – 203: dollars; 204 and 205: cents

Positions 206 – 214

Spare Field

- 9 alphanumeric
- must contain spaces

Positions 215 – 223

T4E employment benefits and support measures paid

- 9 numeric
- T4E slip, box 17
- enter the employment benefits and support measures paid included in box 14, "Total benefits paid"
- right-justify and pad with zeros
- positions 215 – 221: dollars; 222 and 223: cents

Positions 224 – 232

Spare field

- 9 alphanumeric
- must contain spaces

Positions 233 – 241

Spare field

- 9 alphanumeric
- must contain spaces

Positions 242 – 250

T4E federal income tax deducted

- 9 numeric
- T4E slip, box 22
- right-justify and pad with zeros
- positions 242 – 248: dollars; 249 and 250: cents

Positions 251 – 259

T4E Quebec income tax deducted

- 9 numeric
- T4E slip, box 23
- right-justify and pad with zeros
- positions 251 – 257: dollars; 258 and 259: cents

Positions 260 – 261

T4E amendment reason code

- 2 numeric
- right-justify and pad with zeros

Positions 262 – 263

Other information code (1)

- 2 numeric
- enter the code that relates to "Other information amount (1)"

Positions 264 – 272

Other information amount (1)

- 9 numeric
- right-justify and pad with zeros
- positions 264 – 270: dollars; 271 and 272: cents

Positions 273 – 274**Other information code (2)**

- 2 numeric
- enter the code that relates to “Other information amount (2)”

Positions 275 – 283**Other information amount (2)**

- 9 numeric
- right-justify and pad with zeros
- positions 275 – 281: dollars; 282 and 283: cents

Positions 284 – 285**Other information code (3)**

- 2 numeric
- enter the code that relates to “Other information amount (3)”

Positions 286 – 294**Other information amount (3)**

- 9 numeric
- right-justify and pad with zeros
- positions 286 – 292: dollars; 293 and 294: cents

Positions 295 – 296**Other information code (4)**

- 2 numeric
- enter the code that relates to “Other information amount (4)”

Positions 297 – 305**Other information amount (4)**

- 9 numeric
- right-justify and pad with zeros
- positions 297 – 303: dollars; 304 and 305: cents

Positions 306 – 307**Other information code (5)**

- 2 numeric
- enter the code that relates to “Other information amount (5)”

Positions 308 – 316**Other information amount (5)**

- 9 numeric
- right-justify and pad with zeros
- positions 308 – 314: dollars; 315 and 316: cents

Positions 317 – 318**Other information code (6)**

- 2 numeric
- enter the code that relates to “Other information amount (6)”

Positions 319 – 327**Other information amount (6)**

- 9 numeric
- right-justify and pad with zeros
- positions 319 – 325: dollars; 326 and 327: cents

Positions 328 – 336**Taxable tuition assistance**

- 9 numeric
- T4E slip, box 20
- right-justify and pad with zeros
- positions 328 – 334: dollars; 335 and 336: cents

Positions 337 – 345**Non-taxable tuition assistance**

- 9 numeric
- T4E slip box 21
- right-justify and pad with zeros
- positions 337 – 343: dollars; 344 and 345: cents

Positions 346 – 432**T4E spare field**

- 87 alphanumeric
- must contain spaces

6.3.6 – SAFER financial fields

This section contains the positions for the SAFER, *Shelter Allowance for Elderly Renters*, financial and form-specific data.

Positions 185 – 193**SAFER shelter allowance benefits**

- 9 numeric
- Manitoba shelter allowance for renters
- right-justify and pad with zeros
- positions 185 – 191: dollars; 192 and 193: cents

Positions 194 – 272**SAFER spare field**

- 79 alphanumeric
- must contain spaces

6.4 – Information return summary record

The following section gives the positions for standard filer identification used by the CCRA for all information return summaries. It is followed by sections containing the individual financial field totals.

6.4.1 – Common filer identification fields

This section contains the positions for the filer identification.

Positions 1 – 3

Type code

- required 3 numeric
- for a T5007 return, always 491
- for a T4A(OAS) return, always 361
- for a T4A(P) return, always 371
- for a T4E return, always 391
- for a SAFER return, always 341

Positions 4 – 18

CCRA account number

- required 15 alphanumeric
- either the **complete** Business Number (BN), filer identification number or non-resident number assigned for the filing of information returns with the CCRA
- left-justify and pad with spaces

Example

Business Number:	999999999RP9999
Filer identification number:	AA9999999
Non-resident number:	AAA999999

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 for "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, territory, or state code

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

Use the abbreviations listed in section 5.3, "T619 transmitter record," positions 168 - 169 "Transmitter province, territory, or state 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
- please 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 information return
- omit titles such as Mr., Mrs. and Miss
- 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

Taxation year

- required 4 numeric
- the taxation year (i.e., 2003)

Positions 248 – 254

Total number of information return slip records

- required 7 numeric
- total number of information return slip records filed with this information return summary
- right-justify and pad with zeros

Position 255

Report code

- 1 numeric
- always 0 (only originals may be filed on magnetic media)

For field positions relating to form-specific financial totals, please refer to the section below that corresponds to the information return that you are filing.

6.4.2 – T5007 financial totals

This section contains the positions for the T5007, *Statement of Benefits*, financial totals.

Positions 256 – 268

T5007 total workers' compensation benefits

- 13 numeric
- accumulated total of workers' compensation benefits (box 10), as reported on the T5007 slips filed with this T5007 Summary
- right-justify and pad with zeros
- positions 256 – 266: dollars; 267 and 268: cents

Positions 269 – 281

T5007 total social assistance payments or provincial supplement

- 13 numeric
- accumulated total of social assistance payments or provincial supplement (box 11), as reported on the T5007 slips filed with this T5007 Summary
- right-justify and pad with zeros
- positions 269 – 279: dollars; 280 and 281: cents

Positions 282 – 288

T5007 spare field

- 7 alphanumeric
- must contain spaces

6.4.3 – T4A(OAS) financial totals

This section contains the positions for the T4A(OAS), *Statement of Old Age Security*, financial totals.

Positions 256 – 268

T4A(OAS) total net pension paid

- 13 numeric
- accumulated total of net pension paid (box 18), as reported on the T4A(OAS) slips filed with this T4A(OAS) Summary
- right-justify and pad with zeros
- positions 256 – 266: dollars; 267 and 268: cents

Positions 269 – 281

T4A(OAS) total gross pension paid

- 13 numeric
- accumulated total of gross pension paid (box 19), as reported on the T4A(OAS) slips filed with this T4A(OAS) Summary
- right-justify and pad with zeros
- positions 269 – 279: dollars; 280 and 281: cents

Positions 282 – 294

T4A(OAS) total overpayment recovered

- 13 numeric
- accumulated total of overpayment recovered (box 20), as reported on the T4A(OAS) slips filed with this T4A(OAS) Summary
- right-justify and pad with zeros
- positions 282 – 292: dollars; 293 and 294: cents

Positions 295 – 307

T4A(OAS) total net supplements paid

- 13 numeric
- accumulated total of net supplements paid (box 21), as reported on the T4A(OAS) slips filed with this T4A(OAS) Summary
- right-justify and pad with zeros
- positions 295 – 305: dollars; 306 and 307: cents

Position 308

Spare field

- 1 alphanumeric
- must contain space

Positions 309 – 321

T4A(OAS) total income tax deducted

- 13 numeric
- accumulated total of income tax deducted (box 22), as reported on the T4A(OAS) slips filed with this T4A(OAS) Summary
- right-justify and pad with zeros
- positions 309 – 319: dollars; 320 and 321: cents

Positions 322 – 334

T4A(OAS) total Quebec income tax deducted

- 13 numeric
- accumulated total of Quebec income tax deducted (box 23), as reported on the T4A(OAS) slips filed with this T4A(OAS) Summary
- right-justify and pad with zeros
- positions 322 – 332: dollars; 333 and 334: cents

Positions 335 – 336 **T4A(OAS) spare field**

- 2 alphanumeric
- must contain spaces

6.4.4 – T4A(P) financial totals

This section contains the positions for the T4A(P), *Statement of Canada Pension Plan Benefits*, financial totals.

Positions 256 – 268 **T4A(P) total retirement benefit**

- 13 numeric
- accumulated total of retirement benefit (box 14), as reported on the T4A(P) slips filed with this T4A(P) Summary
- right-justify and pad with zeros
- positions 256 – 266: dollars; 267 and 268: cents

Positions 269 – 281 **T4A(P) total survivor benefit**

- 13 numeric
- accumulated total of survivor benefit (box 15), as reported on the T4A(P) slips filed with this T4A(P) Summary
- right-justify and pad with zeros
- positions 269 – 279: dollars; 280 and 281: cents

Positions 282 – 294 **T4A(P) total disability benefit**

- 13 numeric
- accumulated total of disability benefit (box 16), as reported on the T4A(P) slips filed with this T4A(P) Summary
- right-justify and pad with zeros
- positions 282 – 292: dollars; 293 and 294: cents

Positions 295 – 307 **T4A(P) total child benefit**

- 13 numeric
- accumulated total of child benefit (box 17), as reported on the T4A(P) slips filed with this T4A(P) Summary
- right-justify and pad with zeros
- positions 295 – 305: dollars; 306 and 307: cents

Positions 308 – 320 **T4A(P) total death benefit**

- 13 numeric
- accumulated total of death benefit (box 18), as reported on the T4A(P) slips filed with this T4A(P) Summary
- right-justify and pad with zeros
- positions 308 – 318: dollars; 319 and 320: cents

Positions 321 – 333 **T4A(P) total taxable CPP/QPP benefits**

- 13 numeric
- accumulated total of taxable CPP benefits (box 20), as reported on the T4A(P) slips filed with this T4A(P) Summary

- right-justify and pad with zeros
- positions 321 – 331: dollars; 332 and 333: cents

Positions 334 – 346 **T4A(P) total income tax deducted**

- 13 numeric
- accumulated total of income tax deducted (box 22), as reported on the T4A(P) slips filed with this T4A(P) Summary
- right-justify and pad with zeros
- positions 334 – 344: dollars; 345 and 346: cents

Positions 347 – 359 **T4A(P) total net old age security pension paid**

- 13 numeric
- accumulated total of net old age security pension paid (box 24), as reported on the T4A(P) slips filed with this T4A(P) Summary
- right-justify and pad with zeros
- positions 347 – 357: dollars; 358 and 359: cents

Position 360 **Spare field**

- 1 alphanumeric
- must contain a space

6.4.5 – T4E financial totals

This section contains the positions for the T4E, *Statement of Employment Insurance Benefits*, financial totals.

Positions 256 – 268 **T4E total benefits paid**

- 13 numeric
- accumulated total of total benefits paid (box 14), as reported on the T4E slips filed with this T4E Summary
- right-justify and pad with zeros
- positions 256 – 266: dollars; 267 and 268: cents

Positions 269 – 281 **T4E total regular and other benefits paid**

- 13 numeric
- accumulated total of regular and other benefits paid (box 15), as reported on the T4E slips filed with this T4E Summary
- right-justify and pad with zeros
- positions 269 – 279: dollars; 280 and 281: cents

Positions 282 – 294 **Spare field**

- 13 numeric
- right-justify and pad with zeros

Positions 295 – 307**T4E total employment benefits and support measures paid**

- 13 numeric
- accumulated total of employment benefits and support measures paid (box 17), as reported on the T4E slips filed with this T4E Summary
- right-justify and pad with zeros
- positions 295 – 305: dollars; 306 and 307: cents

Positions 308 – 320**Spare field**

- 13 numeric
- right-justify and pad with zeros

Positions 321 – 333**T4E total taxable tuition assistance**

- 13 numeric
- accumulated amount of taxable tuition assistance (box 20)
- right-justify and pad with zeros
- positions 321 – 331: dollars; 332 and 333: cents

Positions 334 – 346**T4E total federal income tax deducted**

- 13 numeric
- accumulated total of federal income tax deducted (box 22), as reported on the T4E slips filed with this T4E Summary
- right-justify and pad with zeros
- positions 334 – 344: dollars; 345 and 346: cents

Positions 347 – 359**T4E total Quebec income tax deducted**

- 13 numeric
- accumulated total of Quebec income tax deducted (box 23), as reported on the T4E slips filed with this T4E Summary
- right-justify and pad with zeros
- positions 347 – 357: dollars; 358 and 359: cents

Positions 360 – 372**T4E total non-resident tax deducted**

- 13 numeric
- accumulated total of non-resident tax deducted, as reported on the T4E slips filed with this T4E Summary
- right-justify and pad with zeros
- positions 360 – 370: dollars; 371 and 372: cents

Positions 373 – 385**Spare field**

- 13 numeric
- right-justify and pad with zeros

Positions 386 – 398**Spare field**

- 13 numeric
- right-justify and pad with zeros

Positions 399 – 411**Spare field**

- 13 numeric
- right-justify and pad with zeros

Positions 412 – 424**T4E total non-taxable tuition assistance**

- 13 numeric
- accumulation of non-taxable tuition assistance
- right-justify and pad with zeros
- positions 412 – 422: dollars; 423 and 424: cents

Positions 425 – 432**T4E spare field**

- 8 alphanumeric
- must contain spaces

6.4.6 – SAFER financial totals

This section contains the positions for the SAFER, *Manitoba Shelter Allowance for Elderly Renters*, financial totals.

Positions 256 – 268**SAFER total shelter allowance benefits**

- 13 numeric
- accumulated total of the Manitoba shelter allowance for renters, as reported on the SAFER slips filed with this SAFER Summary
- right-justify and pad with zeros
- positions 256 – 266: dollars; 267 and 268: cents

Positions 269 – 272**SAFER spare field**

- 4 alphanumeric
- must contain spaces

Appendix A – Related Publications

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

Please 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 Pension 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.