



Canada Revenue
Agency

Agence du revenu
du Canada

T4A-NR – Payments to Non-Residents for Services Provided in Canada 2024

Is this guide for you

Use this guide if you are a payer who makes payments to non-residents for services performed in Canada, other than in employment situations.

Do not use this guide if:

- You paid non-resident employees who are in regular and continuous employment and who provide employment services in Canada on a temporary or permanent basis.

For more information, go to canada.ca/payroll-calculate-deductions. To report amounts paid to these employees, use a T4 slip. For more information, go to canada.ca/t4-information-employers.

- You paid directors' fees to a non-resident director.

Report those amounts on a T4 slip. For more information, go to canada.ca/t4-information-employers.

- You paid amounts for acting services of a non-resident actor in a film or video production rendered in Canada.

Report those amounts on a NR4 slip. For more information, go to canada.ca/taxes-film and select "Non-resident actors" or see Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting.

Note

Payments for acting services of a stage performer or stage actor, or services for behind-the-scenes personnel are reported on a T4A-NR slip.

The CRA's publications and personalized correspondence are available in braille, large print, e-text, and MP3. For more information, go to canada.ca/cra-multiple-formats or call **1-800-959-5525**. If you are outside Canada and the United States, call **613-940-8499**. The CRA only accepts collect calls made through a telephone operator. After your call is accepted by an automated response, you may hear a beep and notice a normal connection delay. This service operates in Eastern Standard Time and is open Monday to Friday from 7:30 am to 8:00 pm.

La version française de ce guide est intitulée T4A-NR – Paiements versés à des non-résidents pour services rendus au Canada.

Unless otherwise stated, all legislative references are to the Income Tax Act or, where appropriate, the Income Tax Regulations.

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Before you start

Penalties, interest and other consequences

Late filing and failing to file the T4A-NR information return

You have to give the recipient their T4A-NR slip and file your T4A-NR information return with the Canada Revenue Agency on or before the **last day of February after the calendar year the information return applies to**. If the last day of February falls on a Saturday or a Sunday, your information return is due the next business day.

The CRA considers your return to be filed on time if the CRA receives it or it is postmarked on or before the due date.

The CRA may assess a penalty if you file your information return late. **Each slip is an information return**, and the penalty the CRA assesses is based on the number of information returns you filed late. The penalty is calculated according to the type of information return. For example, if you filed NR4 slips and T4A-NR slips late, the CRA will assess two penalties, one for each type of information return. The penalty is \$100 or the amount calculated according to the chart below, whichever is more:

Number of information returns (slips) by type filed late	Penalty per day (up to 100 days)	Maximum penalty
1 to 50	\$10	\$1,000
51 to 500	\$15	\$1,500
501 to 2,500	\$25	\$2,500
2,501 to 10,000	\$50	\$5,000
10,001 or more	\$75	\$7,500

Mandatory electronic filing

Failure to file information returns over the Internet

If you file more than 5 information returns for a calendar year and you do not file the returns by Internet file transfer or Web Forms, you may have to pay a penalty as determined in the table below:

Each slip is an information return, and the penalty the CRA assesses is based on the number of information returns filed in an incorrect way. The penalty is calculated according to the type of information return. For example, if you file 6 NR4 slips and 6 T4A-NR slips on paper, the CRA will assess two penalties of \$125, one for each type of information return.

Number of information returns (slips) by type	Penalty
6 to 50	\$125
51 to 250	\$250
251 to 500	\$500
501 to 2,500	\$1,500
2,501 or more	\$2,500

Failure to deduct

If you failed to deduct the required amount of income tax from the amounts that you pay to non-residents, you may be assessed a penalty as described on this page. As soon as you realize that you did not deduct the proper amount of income tax, you should let the non-residents know. The non-resident can either pay the amount when they file their income tax and benefit return or they can ask you to deduct more income tax at source.

Penalty for failure to deduct

The CRA can assess a penalty of **10%** of the required amount of tax you failed to deduct.

If you are assessed this penalty more than once in a calendar year, the CRA will apply a penalty of **20%** of the required amount of tax you failed to deduct to the second or later failures if they were made knowingly or under circumstances of gross negligence.

Failure to remit amounts deducted

When you deduct income tax from the amounts you pay to the non-resident, you have to remit it to the Receiver General for Canada.

The CRA can assess you a penalty and interest as described in the section below.

Penalty for failure to remit and remitting late

The CRA can assess a penalty when:

- you deduct the amounts, but do not remit them to CRA
- you deduct the amounts, but send them to CRA late

When the due date falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, your payment is considered to be on time if the CRA receives it on the next business day.

The penalty is:

- 3% if the amount is received on or before the day it was due, but is not paid in the manner required
- 3% if the amount is one to three days late
- 5% if it is four or five days late
- 7% if it is six or seven days late
- 10% if it is more than seven days late or if no amount is remitted

Generally, the CRA only applies this penalty to the part of the amount you failed to remit that is more than \$500. However, the CRA will apply the penalty to the total amount if the failure was made knowingly or under circumstances of gross negligence.

If you are assessed this penalty more than once in a calendar year, the CRA may assess a **20%** penalty to the second or later failures if they were made knowingly or under circumstances of gross negligence. If you send a payment to cover the balance due with your return, it is considered late. Penalties and interest charges may apply.

Whether you file electronically or file a paper information return, you can make your payment in several different ways. For more information, go to canada.ca/payments or see on page 6.

Note

The CRA will charge you a fee for any payment that your financial institution refuses to process. If your payment is late, the CRA can also charge you a penalty and interest on any amount you owe.

Interest

If you do not pay an amount, the CRA may apply interest from the day your payment was due. The interest rate the CRA uses is determined every three months, based on prescribed interest rates. Interest is compounded daily. The CRA also applies interest to unpaid penalties. For the prescribed interest rates, go to canada.ca/taxes-interest-rates.

Cancel or waive penalties and interest

The Canada Revenue Agency (CRA) administers legislation, commonly called the taxpayer relief provisions, that gives the CRA the discretion to cancel or waive penalties and interest when taxpayers cannot meet their tax obligations due to circumstances beyond their control.

The CRA's discretion to grant relief is limited to any period that ended within 10 calendar years before the year in which a relief request is made.

For penalties, the CRA will consider your request only if it relates to a tax year or fiscal period ending in any of the 10 calendar years before the year in which you make your request. For example, your request made in 2024 must relate to a penalty for a tax year or fiscal period ending in 2014 or later.

For interest on a balance owing for any tax year or fiscal period, the CRA will consider only the amounts that accrued during the 10 calendar years before the year in which you make your request. For example, your request made in 2024 must relate to interest that accrued in 2014 or later.

Taxpayer relief requests can be made online using the CRA's My Account, My Business Account (MyBA), or Represent a Client digital services:

- **My Account:** After signing in, select "Accounts and payments," then "Request relief of penalties and interest."
- **MyBA or Represent a Client:** After signing in, on the overview page, select the appropriate program from the

left menu and then select the account. Finally, select "Request relief of penalties and interest" from the right.

You can also fill out Form RC4288, Request for Taxpayer Relief – Cancel or Waive Penalties and Interest, and send it in one of the following ways:

- **online using My Account:** select "Submit documents" from the left menu; then select "Submit documents" again at the bottom of the next page; and then follow the instructions
- **online using MyBA or Represent a Client:** for a new case select "Submit documents" from the left menu; then select "No case or reference number?"; and finally, select "Request taxpayer relief – cancel or waive penalties and interest (Form RC4288)"
- **by mail** to the designated office, as shown on the last page of the form, based on your place of residence

For information on the "Submit documents online" service, go to canada.ca/cra-submit-documents-online.

For more details on the required supporting documents, relief from penalties and interest, and other related forms and publications, go to canada.ca/penalty-interest-relief.

Representatives for non-resident tax accounts

To **authorize a representative** for your non-resident tax account, or **make changes** to the representative information, fill out Form AUT-01, Authorize a Representative for Offline Access. To **cancel** your representative's authorization, fill out Form AUT-01X, Cancel Authorization for a Representative.

Deducting income tax

As a payer, you have to withhold 15% from fees, commissions, or other amounts that you pay to non-resident individuals, partnerships, or corporations for services provided in Canada. Use a T4A-NR slip to report these payments.

If you are a payer who is party to the R105-S Simplified Waiver, you have to withhold 23% from the net income paid to certain non-residents who request a waiver based on their income and expenses. For more information, go to canada.ca/simplified-waiver-non-residents.

For more information about your Canadian withholding obligations, see the current version of Information Circular IC75-6R, Required Withholding from Amounts Paid to Non-Residents Providing Services in Canada.

Applying for a waiver or a reduction of withholding

The 15% withholding is not the final tax of the non-resident. The CRA considers the withholding to be a payment on account of the non-resident's potential tax liability in Canada. Generally, non-residents have to file a Canadian income tax return to calculate their tax liability or to get a refund of any excess withholding amounts.

If a non-resident can show that the withholding is more than their potential tax liability in Canada, either due to treaty protection or income and expenses, the CRA may waive or reduce the withholding.

Non-residents who want to ask for a waiver or reduction of the withholding have to send a waiver application to a tax services office. They can find information on which tax services office to send their application to by going to canada.ca/cra-rendering-services-canada, and choosing “Where to send waiver application.”

Non-residents working in the film industry should send their waiver application to one of the three tax services offices that provide specialized service to non-residents in that industry. To find out which tax services office to send their application to, they can go to canada.ca/taxes-film, and choose “Non-resident behind-the-Scenes Personnel” and then “Where to send completed waiver applications.”

Non-residents have to send their waiver application no later than **30 days** before they begin the period of service, or 30 days before they receive the first payment for the related services.

The non-resident has to give you a letter from the CRA authorizing a waiver or reduction of the withholding amount. If you do not receive such a letter, you have to withhold the usual 15%.

For more information about the waiver or reduction of withholding tax, see the following publications:

- the current version of the Information circular, IC75-6R, Required Withholding from Amounts Paid to Non-Residents Providing Services in Canada
- Form R105, Regulation 105 Waiver Application
- Form R105-S, Regulation 105 Simplified Waiver Application for Non-resident Artists and Athletes Earning No More Than CAN \$15,000

Recipients' filing requirements

Non-residents who have carried on business in Canada or who have been employed in Canada usually have to pay Canadian tax on the income from such activities. These non-residents have to file a Canadian income tax return to calculate their tax liability or to get a refund of any excess amounts that were withheld.

- (a) Individuals must file an Income Tax and Benefit Return for the province or territory where they earned the income by April 30 of the following year, or by June 15 of the following year if the individual carried on business in Canada. In either case, if the individual has a balance owing for the year, they must pay it on or before April 30 of the following year.
- (b) Corporations must file a T2 Corporation Income Tax Return within six months after the end of each tax year. The tax year of a corporation is its fiscal period.
- (c) For partnerships, each member of the partnership must file the appropriate income tax return (either an Income Tax and Benefit Return or a T2 Corporation Income Tax Return) within the required time.

Send the returns to the following address:

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C2
Canada

Remitting deductions

When to remit

You have to remit your tax deductions so that the CRA receives them on or before the 15th day of the month **following** the month the amount was paid or credited to the non-resident. The CRA considers the payment to be received on the date the payment is received at your Canadian financial institution or at the Canada Revenue Agency.

Note

If the due date is a Saturday, a Sunday, or a public holiday recognized by the CRA, your remittance is due on the next business day. For a list of public holidays, see canada.ca/cra-public-holidays.

If your business or activity ends during the year, you have to remit your tax deductions so that the CRA receives them no later than seven days after the day your business or activity ends.

Online payment methods

Online or telephone banking

Most financial institutions let you set up payments to be sent to the Canada Revenue Agency (CRA) on a pre-set date or dates. Businesses have to make their remittances using a business bank account. If you are remitting, your options will display according to the business number provided. For example, corporation tax, GST/HST, payroll deductions, non-residents.

Make sure you correctly enter your payroll program account number, and the period the remittance covers. For help remitting your source deductions through online banking, contact your financial institution.

My Payment

My Payment is an electronic payment service offered by the CRA that allows individuals and businesses to make payments online directly to the CRA using their bank access cards Visa Debit® or Debit Mastercard®.

Use this service to make a payment to one or more CRA accounts in one simple transaction.

For more information, go to canada.ca/cra-my-payment.

Pre-authorized debit

Pre-authorized debit is an online, self-service payment option. Use it to authorize the CRA to withdraw a pre-set payment from your bank account to remit tax on one or more dates. You can set up a pre-authorized debit agreement using the CRA's secure My Account at canada.ca/my-cra-account or My Business Account at canada.ca/my-cra-business-account.

For more information, go to canada.ca/pay-authorized-debit.

Third-party service provider

You may be able to make your payments through a third-party service provider. The third-party provider, will send your business payments and remittance details to the CRA electronically.

Note

You are responsible for making sure the CRA receives your payment by the payment due date. If you are using a third-party service provider, you must clearly understand the terms and conditions of the services you are using. The CRA does not endorse these products, services or publications.

Other payment methods

Wire transfers

Non-residents who do not have a Canadian bank account can pay using wire transfers. For more information, go to canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/pay-wire-transfer-non-residents.

Pay at your Canadian financial institution

You can make your payment at your financial institution in Canada. To do so, you need a personalized remittance voucher.

Are you a new remitter

You must have a payroll program account in order to remit the income tax deducted from payments made to non-residents for services rendered in Canada.

If you already have a 9-digit CRA business number (BN), but have never remitted income tax deductions before, you only need to add a payroll program account to your existing BN. However, if you **do not** have a BN, you have to apply for one and register for a payroll program account.

There are various methods available to register for a BN and a payroll program account. For more information on the BN and CRA business accounts, go to canada.ca/business-number.

Once you are registered, the CRA will send you a letter confirming your business number, as well as a summary of the information you have provided.

When you make your first payment, send it to any tax centre. The addresses are listed at the end of this guide. Make it payable to the Receiver General, and print your payroll program account number on it. Include a letter stating:

- you are a new remitter
- the period the remittance covers
- your business name, address, and telephone number
- your payroll program account number

After you make your first remittance, the CRA will send you a remittance voucher for your next payment.

If you need help in calculating or remitting your deductions, call 1-800-959-5525.

Missing or lost remittance voucher

If you do not receive a remittance voucher in time for your next payment, send in the payment as described above. In your letter, indicate that you did not receive your remittance voucher.

Note

Even if you do not have a remittance voucher, you still have to send the CRA your payment on time.

T4A-NR slips

Use the T4A-NR slip to report all amounts you paid to non-resident individuals, partnerships, and corporations for services they performed in Canada that they did not perform in the ordinary course of an office or employment.

Customized T4A-NR slips

For those who fill out a large number of slips, the CRA accepts certain slips other than our own. To make sure they meet the standards, consult the guidelines for the production of customized forms at canada.ca/cra-customized-forms or see the current version of Information Circular IC97-2R, Customized Forms.

Filling out T4A-NR slips

When filling out T4A-NR slips, follow these instructions:

- Clearly fill out the slips.
- Report, in dollars and cents, all amounts you paid during the year.
- Report all amounts in Canadian dollars, even if they were paid in another currency.
- Do not enter hyphens or dashes between numbers.
- Do not enter the dollar sign (\$).
- Do not show negative dollar amounts on slips; to make changes to previous years, send amended slips for the years in question. For more information, read from page 12.
- If you do not have to enter an amount in a box, do not enter “nil”—leave the box blank.
- Do not change the headings of any of the boxes.

Filling out the boxes

Year

Enter the four digits of the calendar year in which you made the payment to the recipient.

Box 11 – Recipient code

Enter the appropriate code from the following list:

Recipient codes and related types of recipient

Recipient code	Type of recipient
1	individual
3	corporation
4	other (for example, association, trust, including fiduciary-trustee, nominee, estate, or partnership)
5	government, government enterprise, or international organizations and agencies

Box 12 – Social insurance number (SIN) or individual tax number (ITN)

Enter the Canadian social insurance number (SIN) assigned to the non-resident individual. If a SIN has not been assigned, ask the non-resident if they have been assigned an individual tax number (ITN) or a temporary tax number (TTN) by the Canada Revenue Agency and enter it here. An ITN is normally assigned to a non-resident individual if they have applied for a waiver or a reduction of withholding or if they have previously filed a Canadian tax return. If a SIN, ITN, or TTN has not been assigned to the non-resident, leave the box blank.

Box 13 – Account number

If the recipient of the reported amount is a business (sole proprietor, partnership, or corporation), enter the recipient's 15-character account number.

Box 14 – Foreign tax identification number

Enter the tax identification number (such as the social security number or other number) assigned to the non-resident for tax purposes by their country of residence.

Box 16 – Professional name (if applicable)

If the professional or operating name is different from the real or legal name of the non-resident, enter the professional name in this box.

Box 18 – Gross income

Enter the gross amount of fees, commissions, or other amounts you paid to the non-resident for services rendered in Canada. Do not include travel expenses that you included in box 20.

Box 20 – Travel expenses

Enter all travel expenses you paid directly to third parties for the benefit of the non-resident, and travel expenses you reimbursed to the non-resident. Travel expenses are restricted to reasonable expenses incurred for transportation, accommodation, and meals. Keep vouchers to support these travel expenses if the invoice from the non-resident does not give enough details of the expenses or if the amount does not seem reasonable. Do not include these expenses in box 18, "Gross income."

Box 22 – Income tax deducted

Enter the amount of income tax you deducted from the recipient during the year. Leave this box blank if you did not deduct income tax.

Box 23 – Reduction authorized

Enter a "1" if you have received written authorization from the CRA to reduce or waive the required withholding on the gross payment to the non-resident. Enter a "2" if both you and the non-resident completed Form R105-S, Simplified Waiver Application for Non-resident Artists and Athletes Earning No More Than CAN \$15,000, allowing for a reduction or waiver of the withholding tax due.

Box 24 – City and province or territory where services rendered

Enter the name of the city and the appropriate province or territory code from the following list to indicate where the non-resident performed the services:

List of provinces and territories and their corresponding codes

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

Box 26 – Number of days recipient was present in Canada

Enter the total number of days the non-resident was in Canada (continuous or not) during the calendar year while under contract with you. Include weekends and holidays.

Box 27 – Country code of residence

From the list in Appendix A on page 13, enter the **three-letter code** for the country in which the recipient is a resident for tax purposes. **Only use the codes listed in Appendix A.** Generally, the recipient's country for tax and mailing purposes will be the same. However, if they are different, you must always enter the country of residency for tax purposes.

Box 28 – Non-resident’s industry type code

Enter one of the following classification system codes that best describes the non-resident’s industry:

Code and type of industry for the non-resident

Code	Type of industry
21	Mining, oil, or gas extraction
23	Construction
48	Transportation
49	Warehousing
50	Film industry
51	Information and cultural industries
54	Professional, technical and scientific services
61	Educational services
62	Health care and social assistance
71	Arts, entertainment, and recreation
81	Other personal services (except public administration)
91	Public administration

Code 50 is for non-residents working in the film or television industry, including commercials, but does not include film actors.

For non-residents involved in live performances or sporting events, including stage actors, use code 71 “Arts, entertainment, and recreation.”

Non-resident recipient’s name and address

If you are preparing the T4A-NR slip for an individual, enter their last name, followed by the first name and initial. Otherwise, enter the name of the corporation, organization, association, trust, or institution.

Note

Do not enter the name of the secretary-treasurer or any other individual who has signing authority.

Enter the recipient’s full mailing address as follows:

Lines 1 and 2: Enter the street address (civic number, street name, and post office box number or rural route number).

Line 3:

- for Canadian addresses, enter the city, two-letter provincial or territorial code (see the chart on page 8), and the postal code
- for U.S. addresses, enter the city, two-letter state, territory or possession code (as found in Appendix B), and the zip code
- for addresses **outside Canada and the United States**, enter the postal code and then the city name

Line 4: Enter the full country name (if Canada, leave blank but enter CAN in the country code box).

Country code – Enter the three-letter country code from Appendix A that corresponds to the country you entered on line 4. The country code is for mailing purposes only.

Payer’s name

Enter your operating or trade name in the space provided.

Payer’s account number

Enter the 15-character payroll program account number you use to send your recipients’ deductions. This number appears in the top right corner of the statement of account that the CRA sends you each month. It consists of three parts—the nine-digit business number (BN), a two-letter program identifier, and a four-digit reference number.

Your payroll program account number should not appear on the two copies of the T4A-NR slip that you give to the recipients.

Distributing the T4A-NR slips

You must give recipients two copies of their T4A-NR slips on or before **the last day of February following the calendar year to which the slips apply**. If you do not, you may be assessed a penalty. The penalty for failing to distribute T4A-NR slips to recipients is \$25 per day with a minimum penalty of \$100 and a maximum of \$2,500.

Give each of your recipients their T4A-NR slips in one of the following ways:

- one copy sent electronically (for example, by email or secure portal), if you have the recipient’s written consent on paper or in electronic format to send T4A-NR slips electronically
- two copies, delivered in person
- two copies, sent by mail to the recipient’s last known address

Notes

If T4A-NR slips copies are returned as not deliverable, you may want to keep the copies with the recipient’s file.

If you know that the address you have on file for a recipient is not correct, do not send the recipient’s T4A-NR slip copies to that address. Document why the copies were not sent and your efforts to get the correct address. Keep this information with the T4A-NR copies in the recipient’s file. You still have to include that T4A-NR slip information in your T4A-NR information return when you file it.

Print the two T4A-NR slips that you have to give to each recipient on one sheet. For security purposes, **do not** print your payroll program account number on these copies.

Keep the information from the T4A-NR slips in your records.

T4A-NR Summary

If you are filing your return electronically, **do not** send a paper copy of the slips or summary but keep a copy for your record. For more information about filing electronically, see “Electronic filing methods” on page 10, or go to canada.ca/taxes-iref.

If you are filing on paper, use the T4A-NR Summary to report the totals of all the amounts you reported on the T4A-NR slips.

When filling out the summary:

- Report all amounts in Canadian dollars even if they were paid in another currency.
- The totals you report on the summary must agree with the amounts you report on your slips.
- If you have not reported any amounts on the T4A-NR slip or summary, there is no need to send a form.
- You cannot change your address using the T4A-NR Summary. To do this, contact your tax centre at the address listed at the end of this guide.

Note

You can also change the address of your business online in My Business Account at canada.ca/my-cra-business-account. An authorized representative can use this service through Represent a Client at canada.ca/taxes-representatives.

Detailed instructions

Year

Enter the last two digits of the calendar year for which you are filing the return.

Payer's account number

Enter your 15-character payroll program account number.

Name and address of payer

Enter your operating or trading name, and address.

Line 88 – Total number of T4A-NR slips filed

Enter the total number of slips that you are including with the summary.

Line 18 – Gross income

Enter the total of box 18 from all T4A-NR slips.

Line 20 – Travel expenses

Enter the total of box 20 from all T4A-NR slips.

Line 22 – Total tax deductions reported on T4A-NR slips

Enter the total of box 22 from all T4A-NR slips.

Line 82 – Minus: Remittances

Enter the amount you remitted for the year under your payroll program account.

Difference

Subtract line 82 from line 22. Enter the difference in the space given. If there is no difference between the total deductions you reported and the amount you remitted for the year, leave lines 84 and 86 blank. Generally, the CRA does not refund or charge a difference of \$2 or less.

Line 84 – Overpayment

If the amount on line 82 is more than the amount on line 22 (and you do not have to file another type of return for this payroll program account), enter the difference on line 84. Attach or send a note giving the reason for the overpayment and whether you want the CRA to transfer this amount to another account or refund the overpayment to you.

Line 86 – Balance due

If the amount on line 22 is more than the amount on line 82, enter the difference on line 86.

Lines 74 and 75 – Canadian-controlled private corporations or unincorporated payers

Enter the social insurance numbers of any proprietors or principal owners.

Lines 76 and 78 – Person to contact about this return

Enter the name and telephone number of a person that the CRA can contact for more information about this return.

Certification

A current officer of the business has to sign the T4A-NR Summary to confirm that the information is correct and complete.

T4A-NR information return

The T4A-NR information return is due on or before the **last day of February following the calendar year in which you paid the amounts**. If the due date falls on a Saturday or a Sunday, it is due on the **next business day**.

Your return is considered on time if the CRA receives it or it is postmarked on or before the next business day. If you fail to file it on time, the CRA may assess a penalty. See "Penalties, interest and other consequences" on page 4.

Electronic filing methods

Internet filing will be available starting January 13, 2025.

You must file electronically if you have more than 5 information returns of the same type.

Filing by Web Forms

Our Web Forms application is free and secure. To use it, all you need is access to the Internet. With Web Forms you can fill out an information return easily, following the step-by-step instructions.

Web Forms lets you:

- file **up to 100 slips** (original, additional, amended, or cancelled) from our website
- calculate all of the totals for the summary
- create an electronic information return containing slips and a summary, which you can save and import at a later date

- print all your slips and your summary
- validate data in real time

After you submit your information return, you will receive a confirmation number that will be your proof that the CRA received it.

To use the Web Forms application, you must have a web access code. If you do not have a web access code, you can easily get one online or by calling us. For more information, see “Web access code” on this page.

To start using this application or to get more information about Web Forms, go to canada.ca/taxes-iref.

Filing by Internet file transfer (XML)

Internet file transfer allows you to transmit an original or amended return with a maximum file size of **150 MB**. All you need is a web browser to connect to the Internet, and your software will create, print, and save your electronic information return in XML format.

If you use commercial or in-house developed software to manage your business, you can file up to **150 MB** by Internet file transfer. For example, a service bureau can file multiple returns in one submission, provided the total submission does not exceed the 150 MB restriction.

If your return is more than 150 MB, you can either compress your return or divide it so that each submission is no more than 150 MB.

Note

If you are filing multiple slips electronically for the same return type, tax year and account number, group all slips together under one summary and file as one return. File original and amended slips in separate returns. For more information on filing information returns using the Internet, go to “Internet file transfer” by clicking on canada.ca/taxes-iref.

Web access code

To file your return over the Internet using the Internet file transfer or Web Forms services, you will need a business number and its associated web access code (WAC), unless you are filing through My Business Account or Represent a Client. For more information about these services, see the next section, “Filing without a web access code” on this page. If you do not remember your code or you need a code for a new account, navigate to “Where do you find your Web access code” by clicking on “What you should know before” at canada.ca/taxes-iref to access the web access code online service or call the e-Services Helpdesk at 1-800-959-5525.

Filing without a web access code

To register as a **business owner**, go to My Business Account at canada.ca/my-cra-business-account and do the following:

- Select “CRA Register” and create a CRA user ID and password. You can also select “Sign-In Partner Login/Register” and use the same sign-in information you use for other online services, such as online banking.

- To register, you will need to provide the following information:

- your social insurance number (SIN)
- your date of birth
- your postal code or ZIP code
- an amount you entered on your income tax and benefit return (the line the CRA asks for will vary; it could be from the current or the previous tax year)
- your business number (BN)

- You must enter a CRA security code to finalize the registration process. You can ask for the CRA security code by paper mail or email.

- Return to **My Business Account**, to enter your CRA security code.

To **register as a representative**, including employees of a business, go to Represent a Client at canada.ca/taxes-representatives and do the following:

- Select “CRA Register” and create a CRA user ID and password. You can also select “Sign-In Partner Login/Register” and use the same sign-in information you use for other online services, such as online banking.

- To register, you will need to provide the following information:

- your access code from your notice of assessment
- your postal code or ZIP code

- Register as the business owner (using your BN) or as yourself and receive a representative identifier (RepID), or create a group of representatives and receive a group identifier (GroupID).

Note

If the business authorizes you online in My Business Account at canada.ca/my-cra-business-account, you will have immediate online access to the business accounts.

Once you are registered as the business owner, or registered and authorized as a representative, an employee, or a group of employees, you will be able to file or amend T4A-NR slips without a Web access code.

If you are a non-resident representative living in the United States, you will need to provide your non-resident representative number (NRRN) and your ZIP code. To apply for an NRRN, you must submit Form RC391, Application for a Canada Revenue Agency Non-Resident Representative Number (NRRN).

Filing on paper

If you file 1 to 5 slips, the CRA strongly encourages you to file over the Internet using Internet file transfer or Web Forms. The CRA explains these options on page 10 under “Electronic filing methods.” However, you can still file up to 5 slips on paper.

If you need more paper copies, you can order a maximum of 9 single-page slips at canada.ca/cra-forms or by

calling 1-800-959-5525. There are two slips per page intended for printers, for typing, or to be filled out by hand.

If you choose to file your return on paper, mail it to:

T4A-NR Program
Jonquière Tax Centre
Post Office Box 1300 LCD Jonquière
Jonquière QC G7S 0L5
Canada

Fill out **one copy** of the T4A-NR slip for each recipient and include it with your T4A-NR Summary. Enter the information for two different recipients on one sheet. You must keep the information from the T4A-NR slips and the T4A-NR Summary or a copy of these forms for your files.

After you file

When the CRA receives your information return, the CRA checks it to see if you have prepared it correctly. After an initial review, the CRA enters your return into our processing system, which captures the information and performs various validity and balancing checks. Complete the “Filer Amendment Note” on the summary page to provide reason for the amendment. When specific reasons apply for individual slips, include the name of the recipient. If there are any problems, the CRA may contact you.

After filing your information return, you may notice that you made an error on a T4A-NR slip. If so, you will have to prepare an amended slip to correct the information.

Amending or cancelling slips over the Internet

To amend a slip over the Internet, change only the information that is incorrect and retain all of the remaining information that was originally submitted. Use summary report type code “A” and slip report type code “A.” Complete the “Filer Amendment Note” on the summary page to provide reason for the amendment. When specific reasons apply for individual slips, include the name of the recipient.

To cancel a slip, do not change any information that was contained on the original slip. Use summary report type code “A” and slip report type code “C.”

For more information on how to amend or cancel information returns using the Internet, go to canada.ca/taxes-iref.

If you amend or cancel slips using the Internet, the CRA may contact you to find out why.

Amending or cancelling slips on paper

If you choose to file your amended return on paper, clearly identify the slips as amended or cancelled slips by writing “AMENDED” or “CANCELLED” at the top of each slip. Make sure you fill in all the necessary boxes, including the information that was correct on the original slip. Send two copies of the amended slips to the non-resident, in the same way you sent the originals. Send one copy of the amended slips to any tax centre with a letter explaining the reason for the amendment. The addresses of our tax centres are listed at the end of this guide.

Do not file an amended T4A-NR Summary.

Adding slips

After you file your information return, you may discover that you need to send additional slips. If you have original slips that were not filed with your return, file them separately either electronically or on paper.

To file additional slips electronically, see “Electronic filing methods” on page 10.

When you fill out additional slips on paper, clearly identify the new slips by writing “ADDITIONAL” at the top of each slip. Send two copies of the additional slips to the non-resident, in the way described in “Distributing the T4A-NR slips” on page 9. Send one copy of the additional slips to any tax centre with a letter explaining the reason for the addition. The addresses of your tax centres are listed at the end of this guide. **Do not** file an additional T4A-NR Summary.

Note

Any additional T4A-NR slips which are filed after the due date may result in a penalty. For the penalty structure, see “Late filing and failing to file the T4A-NR information return” on page 4.

Replacing slips

If you issue T4A-NR slips to replace copies that are lost or destroyed, do not send a copy to the CRA. Clearly identify them as “DUPLICATE” copies, and keep them with your records.

Appendix A – Country codes for tax purposes

Enter the appropriate three-letter code in box 27 of the T4A-NR slip. Please note that these codes should also be used in the address portion of the T4A-NR slip.

For more information, refer to the International organization for standardization ISO 3166 code called Codes for the representation of names of countries and their subdivisions.

AFG	Afghanistan	COD	Congo (the Democratic Republic of the) (formerly Zaire)	ISL	Iceland
ALA	Åland Islands			IND	India
ALB	Albania			IDN	Indonesia
DZA	Algeria	COK	Cook Islands (the)	IRN	Iran (Islamic Republic of)
ASM	American Samoa	CRI	Costa Rica	IRQ	Iraq
AND	Andorra	CIV	Côte d'Ivoire (Ivory Coast)	IRL	Ireland
AGO	Angola	HRV	Croatia	IMN	Isle of Man
AIA	Anguilla	CUB	Cuba	ISR	Israel
ATA	Antarctica	CUW	Curaçao	ITA	Italy
ATG	Antigua and Barbuda	CYP	Cyprus	JAM	Jamaica
ARG	Argentina	CZE	Czech Republic (the)	JPN	Japan
ARM	Armenia	DNK	Denmark	JEY	Jersey
ABW	Aruba	DJI	Djibouti	JOR	Jordan
AUS	Australia	DMA	Dominica	KAZ	Kazakhstan
AUT	Austria	DOM	Dominican Republic (the)	KEN	Kenya
AZE	Azerbaijan	ECU	Ecuador	KIR	Kiribati
BHS	Bahamas (the)	EGY	Egypt	PRK	Korea (the Democratic People's Republic of) (North)
BHR	Bahrain	SLV	El Salvador	KOR	Korea (the Republic of) (South)
BGD	Bangladesh	GNQ	Equatorial Guinea	KWT	Kuwait
BRB	Barbados	ERI	Eritrea	KGZ	Kyrgyzstan
BLR	Belarus	EST	Estonia	LAO	Lao People's Democratic Republic (the)
BEL	Belgium	SWZ	Eswatini	LVA	Latvia
BLZ	Belize	ETH	Ethiopia	LBN	Lebanon
BEN	Benin	FLK	Falkland Islands (the) (Malvinas)	LSO	Lesotho
BMU	Bermuda	FRO	Faroe Islands (the)	LBR	Liberia
BTN	Bhutan	FJI	Fiji	LBY	Libya
BOL	Bolivia (Plurinational State of)	FIN	Finland	LIE	Liechtenstein
BES	Bonaire, Sint Eustatius and Saba	FRA	France	LTU	Lithuania
BIH	Bosnia and Herzegovina	GUF	French Guiana	LUX	Luxembourg
BWA	Botswana	PYF	French Polynesia	MAC	Macao
BVT	Bouvet Island	ATF	French Southern Territories (the)	MDG	Madagascar
BRA	Brazil	GAB	Gabon	MWI	Malawi
IOT	British Indian Ocean Territory (the)	GMB	Gambia (the)	MYS	Malaysia
BRN	Brunei Darussalam	GEO	Georgia	MDV	Maldives
BGR	Bulgaria	DEU	Germany	MLI	Mali
BFA	Burkina Faso (Upper Volta)	GHA	Ghana	MLT	Malta
BDI	Burundi	GIB	Gibraltar	MHL	Marshall Islands (the)
KHM	Cambodia (Kampuchea)	GRC	Greece	MTQ	Martinique
CMR	Cameroon	GRL	Greenland	MRT	Mauritania
CPV	Cabo Verde	GRD	Grenada	MUS	Mauritius
CYM	Cayman Islands (the)	GLP	Guadeloupe	MYT	Mayotte
CAF	Central African Republic (the)	GUM	Guam	MEX	Mexico
TCD	Chad	GTM	Guatemala	FSM	Micronesia (Federated States of)
CHL	Chile	GGY	Guernsey	MDA	Moldova (the Republic of)
CHN	China (Mainland)	GIN	Guinea	MCO	Monaco
CXR	Christmas Island (Australia)	GNB	Guinea-Bissau	MNG	Mongolia
CCK	Cocos (Keeling) Islands (the)	GUY	Guyana	MNE	Montenegro
COL	Colombia	HTI	Haiti	MSR	Montserrat
COM	Comoros (the)	HMD	Heard Island and McDonald Islands	MAR	Morocco
COG	Congo (the)	VAT	Holy See (the)	MOZ	Mozambique
		HND	Honduras	MMR	Myanmar (Burma)
		HKG	Hong Kong	NAM	Namibia
		HUN	Hungary		

NRU	Nauru	KNA	Saint Kitts and Nevis	THA	Thailand
NPL	Nepal	LCA	Saint Lucia	TLS	Timor-Leste
NLD	Netherlands (the)	MAF	Saint Martin (French part)	TGO	Togo
NCL	New Caledonia	SPM	Saint Pierre and Miquelon	TKL	Tokelau
NZL	New Zealand	VCT	Saint Vincent and the Grenadines	TON	Tonga
NIC	Nicaragua	WSM	Samoa	TTO	Trinidad and Tobago
NER	Niger (the)	SMR	San Marino	TUN	Tunisia
NGA	Nigeria	STP	Sao Tome and Principe	TUR	Türkiye
NIU	Niue	SAU	Saudi Arabia	TKM	Turkmenistan
NFK	Norfolk Island	SEN	Senegal	TCA	Turks and Caicos Islands (the)
MKD	North Macedonia	SRB	Serbia	TUV	Tuvalu
GBR	Northern Ireland and the United Kingdom of Great Britain	SYC	Seychelles	UGA	Uganda
MNP	Northern Mariana Islands (the)	SLE	Sierra Leone	UKR	Ukraine
NOR	Norway	SGP	Singapore	ARE	United Arab Emirates
OMN	Oman	SXM	Sint Maarten (Dutch part)	GBR	United Kingdom of Great Britain and Northern Ireland (the)
PAK	Pakistan	SVK	Slovakia (Slovak Republic)	USA	United States of America (the)
PLW	Palau	SVN	Slovenia	UMI	United States Minor Outlying Islands (the)
PAN	Panama	SLB	Solomon Islands	URY	Uruguay
PNG	Papua New Guinea	SOM	Somalia	UZB	Uzbekistan
PRY	Paraguay	ZAF	South Africa	VUT	Vanuatu (New Hebrides)
PER	Peru	SGS	South Georgia and the South Sandwich Islands	VEN	Venezuela (Bolivarian Republic of)
PHL	Philippines (the)	SSD	South Sudan	VNM	Viet Nam
PCN	Pitcairn	ESP	Spain	VGB	Virgin Islands (British)
POL	Poland	LKA	Sri Lanka	VIR	Virgin Islands (U.S.)
PRT	Portugal	SDN	Sudan (the)	WLF	Wallis and Futuna
PRI	Puerto Rico	SUR	Suriname	PSE	West Bank and Gaza Strip
QAT	Qatar	SJM	Svalbard and Jan Mayen	ESH	Western Sahara
REU	Réunion	SWE	Sweden	YEM	Yemen
ROU	Romania	CHE	Switzerland	ZMB	Zambia
RUS	Russian Federation (the)	SYR	Syrian Arab Republic (the)	ZWE	Zimbabwe
RWA	Rwanda	TWN	Taiwan		
BLM	Saint Barthélemy	TJK	Tajikistan		
SHN	Saint Helena, Ascension and Tristan da Cunha	TZA	Tanzania, the United Republic of		

Appendix B – U.S. state, territory, or possession codes

Use the following abbreviations when you enter the U.S. state, territory, or possession on the T4A-NR slip.

State, territory or possession	Code
Alabama	AL
Alaska	AK
American Samoa	AS
Arizona	AZ
Arkansas	AR
Armed Forces Americas (except Canada)	AA
Armed Forces Africa Armed Forces Canada Armed Forces Europe Armed Forces Middle East	AE
Armed Forces Pacific	AP
California	CA
Colorado	CO
Connecticut	CT
Delaware	DE
District of Columbia	DC
Florida	FL
Georgia	GA
Guam	GU
Hawaii	HI
Idaho	ID
Illinois	IL
Indiana	IN
Iowa	IA
Kansas	KS
Kentucky	KY
Louisiana	LA
Maine	ME
Marshall Islands	MH
Maryland	MD
Massachusetts	MA
Michigan	MI
Micronesia, Federated States of	FM

State, territory or possession	Code
Minnesota	MN
Mississippi	MS
Missouri	MO
Montana	MT
Nebraska	NE
Nevada	NV
New Hampshire	NH
New Jersey	NJ
New Mexico	NM
New York	NY
North Carolina	NC
North Dakota	ND
Northern Mariana Islands	MP
Ohio	OH
Oklahoma	OK
Oregon	OR
Palau	PW
Pennsylvania	PA
Puerto Rico	PR
Rhode Island	RI
South Carolina	SC
South Dakota	SD
Tennessee	TN
Texas	TX
United States Minor Outlying Islands	UM
Utah	UT
Vermont	VT
Virgin Islands, U.S.	VI
Virginia	VA
Washington	WA
West Virginia	WV
Wisconsin	WI
Wyoming	WY

Digital services

Handle your business taxes online

My Business Account lets you view and manage your business taxes online.

Use My Business Account throughout the year to:

- make a payment online to the CRA with the My Payment service, create a pre-authorized debit (PAD) agreement, or create a QR code to pay in person at Canada Post for a fee (for more information on how to make a payment, go to canada.ca/payments)
- request a payment search
- file or amend information returns without a web access code
- submit documents to the CRA
- manage authorized representatives and authorization requests
- register to receive email notifications and to view mail from the CRA in My Business Account
- manage addresses, direct deposit information, program account names, operating names, phone numbers, and business numbers in your profile
- view and pay account balances
- calculate and make instalment payments
- provide a nil remittance
- transfer a misallocated payment
- track the progress of certain files you have submitted to the CRA
- submit an audit enquiry
- download reports
- request relief of penalties and interest
- manage multi-factor authentication settings

To sign in to or register for the CRA's digital services, go to:

- My Business Account, at canada.ca/my-cra-business-account, if you are a business owner
- Represent a Client, at canada.ca/taxes-representatives, if you are an authorized representative

For more information, go to canada.ca/taxes-business-online.

Receive your CRA mail online

Register for email notifications to find out when CRA mail, like your PD7A Statement of account for current source deductions, and remittance voucher, is available in My Business Account.

For more information, go to canada.ca/cra-business-email-notifications.

Create a pre-authorized debit agreement for payments from your Canadian chequing account

A pre-authorized debit (PAD) is a secure online self-service payment option for individuals and businesses to pay their taxes. A PAD lets you authorize withdrawals from your Canadian chequing account to pay the CRA. You can set the payment dates and amounts of your PAD agreement using the CRA's secure My Business Account service at canada.ca/my-cra-business-account. PADs are flexible and managed by you. You can use My Business Account to view your account history and modify, cancel, or skip a payment. For more information, go to canada.ca/pay-authorized-debit.

Electronic payments

Make your payment using:

- your Canadian bank or credit union's online banking, mobile app or telephone service
- the CRA's My Payment service at canada.ca/cra-my-payment with your activated debit card from a participating Canadian bank or credit union with one of the following logos: Visa® Debit, Debit Mastercard® (does **not** include credit cards)
- pre-authorized debit (PAD) at canada.ca/my-cra-business-account which lets you:
 - set up payments to the CRA from a Canadian chequing account on preset dates starting in five or more business days
 - pay an amount due, repay overpaid amounts or make instalment payments
 - view your account history and modify, cancel or skip a payment (for more information on PAD, go to canada.ca/pay-authorized-debit)
- the "Proceed to pay" button on the "View and pay account balance" page and other pages within My Business Account
- your credit card, Interac e-transfer or PayPal through one of the third-party service providers **for a fee**

For more information, go to canada.ca/payments.

For more information

If you need help

If you need more information after reading this guide, go to canada.ca/taxes or call 1-800-959-5525.

Direct deposit

Direct deposit is a fast, convenient, and secure way to receive your CRA payments directly in your account at a financial institution in Canada. For more information and ways to enrol, go to canada.ca/cra-direct-deposit or contact your financial institution.

Forms and publications

The CRA encourages you to file your return electronically. If you need a paper version of the CRA's forms and publications, go to canada.ca/cra-forms-publications or call one of the following numbers:

- 1-800-959-5525, from Canada and the United States
- 613-940-8497, from outside Canada and the United States. The CRA only accepts collect calls made through a telephone operator. After your call is accepted by an automated response, you may hear a beep and notice a normal connection delay. This service operates in Eastern Standard Time and is open Monday to Friday from 8 am to 8 pm and Saturday from 9 am to 5 pm.

Electronic mailing lists

The CRA can send you an email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to canada.ca/cra-email-lists.

Teletypewriter (TTY) and Video Relay Service (Canada VRS) users

If you use a TTY for a hearing or speech impairment, call 1-800-665-0354.

If you use the Canada VRS application, call 1-800-561-6393.

If you use another **operator-assisted relay service**, call the CRA's regular telephone numbers instead of the TTY or Canada VRS numbers.

Formal disputes (objections and appeals)

You have the right to file an objection (or an appeal for the Canada Pension Plan or Employment Insurance) if you disagree with an assessment, determination, or decision.

For more information about objections and related deadlines, go to canada.ca/cra-file-objection.

CRA service feedback program

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the CRA. For more information about the Taxpayer Bill of Rights, go to canada.ca/taxpayer-rights.

You may provide compliments or suggestions, and if you are not satisfied with the service you received:

1. Try to resolve the matter with the employee you have been dealing with or call the telephone number provided in the correspondence you received from the CRA. If you do not have contact information for the CRA, go to canada.ca/cra-contact
2. If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor
3. If the problem is still not resolved, you can file a service-related complaint by filling out Form RC193, Service Feedback. For more information and to learn how to file a complaint, go to canada.ca/cra-service-feedback.

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint to the Office of the Taxpayers' Ombudsperson.

Reprisal complaints

If you have received a response regarding a previously submitted service complaint or a formal review of a CRA decision and feel you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information, go to canada.ca/cra-reprisal-complaints.

Addresses

Tax centres

Jonquière Tax Centre
Post Office Box 1300 LCD Jonquière
Jonquière QC G7S 5J2
Canada

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2
Canada

Sudbury Tax Centre
Post Office Box 20000, Station A
Sudbury ON P3A 5C1
Canada

Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2
Canada

Reporting foreign income and other foreign amounts

Report, in Canadian dollars, your foreign income and other foreign currency amounts (such as expenses and foreign taxes paid). In general, the foreign currency amount should be converted using the Bank of Canada exchange rate in effect on the day that the amount arises. In certain situations, the CRA will accept an exchange rate quoted by another source other than the Bank of Canada if the rate is:

- widely available
- verifiable
- published by an independent provider on an ongoing basis
- recognized by the market
- used in accordance with well-accepted business principles
- used to prepare financial statements (if any)
- used consistently from year to year

Each of the conditions above must be met for the rate to be accepted. Other sources of foreign exchange rates that the CRA generally accepts include rates from Bloomberg L.P., Thomson Reuters Corporation, and OANDA Corporation.

In certain circumstances, an average of exchange rates over a period of time may be used to convert foreign currency amounts. See Income Tax Folio S5-F4-C1, Income Tax Reporting Currency. Also, refer to this folio for information about converting foreign amounts generally.

For more information about converting foreign income taxes paid, see Income Tax Folio S5-F2-C1, Foreign Tax Credit.