



Canada Revenue
Agency

Agence du revenu
du Canada

NR4 – Non-Resident Tax Withholding, Remitting, and Reporting 2012

Is this guide for you?

This guide provides information for payers and agents who make payments to non-residents of Canada for income such as interest, dividends, rents, royalties, pensions, and acting services in a film or video production.

It also explains how to complete the NR4 slip and summary.

If you have a visual impairment, you can get our publications in braille, large print, etext, or MP3. For more information, go to www.cra.gc.ca/alternate or call **1-800-959-2221**. If you are outside Canada and the United States, call us at **613-940-8499**. We accept collect calls.

La version française de cette publication est intitulée *NR4 – Retenue d'impôt des non-résidents, versements et déclaration*.

What's new?

Appendix A – Country codes

We have updated the name of the country Libya; this change has not affected the country code. For more information, see page 16.

New telephone numbers

The Canada Revenue Agency has updated their contact telephone numbers for non-resident inquiries. See "For more information" at the end of this guide.

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Before you start

What are your responsibilities?

As the payer or agent, you are responsible for withholding and remitting Part XIII tax, and to report the income and withholding tax on an NR4 information return. The NR4 information return includes NR4 slips and the related NR4 Summary.

You have to file the NR4 information return and give the recipients their NR4 slips on or before the last day of March following the calendar year to which the information return applies, or in the case of an estate or trust, no later than 90 days after the end of the estate's or trust's tax year.

Penalties and interest

Failure to deduct

We can assess you for the amount of tax that you failed to deduct. We can also assess a penalty of **10%** of the required amount of Part XIII tax you failed to deduct.

When you are subject to this penalty more than once in a calendar year, we **may** apply a **20%** penalty to the second or later failures if they were made knowingly or under circumstances of gross negligence.

Failure to remit and late remittances

We can assess a penalty on the amount you failed to remit when:

- you deduct the amounts, but do not remit them; or
- we receive the amounts you deducted after the due date.

If the remittance due date is a Saturday, Sunday, or Canadian public holiday, your remittance is due on the next business day.

The penalty for **remitting late** is:

- 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; and
- 10% if it is more than seven days late or if no amount is remitted.

Note

We consider a non-sufficient funds (NSF) cheque to be a failure to remit and will automatically apply a penalty, as well as an administrative charge.

If you are subject to this penalty more than once in a calendar year, we **may** assess a **20%** penalty to the second or later failures if they were made knowingly or under circumstances of gross negligence.

Late filing and failure to file the NR4 information return

You have to file the NR4 information return on or before the **last day of March** following the calendar year to which the information return applies, or no later than 90 days after the end of the estate's or trust's tax year. If the due

date falls on a Saturday, Sunday, or a Canadian public holiday, your information return is due the next business day.

We consider your return to be filed on time if we receive it or if it is postmarked on or before the due date.

The minimum penalty for late filing the NR4 information return is \$100 and the maximum penalty is \$7,500. For the complete penalty structure, go to www.cra.gc.ca/penaltyinformationreturns.

Failure to file an ownership certificate

There is also a penalty for failing to complete or deliver an ownership certificate (Form NR601, *Non-Resident Ownership Certificate – Withholding Tax*, and Form NR602, *Non-Resident Ownership Certificate – No Withholding Tax*), for the negotiating of bearer coupons or warrants. The penalty is \$50 for each failure.

Interest

If you fail to pay an amount, we may apply interest from the day your payment was due. The interest rate we use is determined every three months, based on prescribed interest rates. Interest is compounded daily. We also apply interest to unpaid penalties. For the prescribed interest rates we use, visit our Web site at www.cra.gc.ca/interestrates.

Cancelling or waiving penalties and interest

The taxpayer relief provisions of the *Income Tax Act* give us some discretion to cancel or waive all or part of any penalties and interest charges. This allows us to consider extraordinary circumstances that may have prevented you from fulfilling your obligations under the *Income Tax Act*. For details, go to www.cra.gc.ca/taxpayerrelief or see Information Circular IC07-1, *Taxpayer Relief Provisions*.

What is Part XIII tax?

Part XIII tax is a withholding tax imposed on certain amounts you pay or credit to non-residents. These amounts include pensions, annuities, management fees, interest, dividends, rents, royalties, estate or trust income, and payments for film or video acting services when you pay or credit these amounts to individuals (including trusts) or corporations that are not resident in Canada.

You are responsible for withholding Part XIII tax if you are:

- a Canadian resident who pays or credits Part XIII amounts to a non-resident, or is considered to have done so under Part I or Part XIII of the *Income Tax Act*;
- an agent (such as a bank, trust company, or credit union) or person who, for a debtor, pays or credits Part XIII amounts when redeeming bearer coupons or warrants;
- an agent or another person who receives Part XIII amounts, for a non-resident, from which tax was not withheld; or

- any other payer (including a non-resident) who pays or credits amounts that are subject to Part XIII tax, or who is considered to have done so under Part I or Part XIII of the *Income Tax Act*.

For information about specific types of income that are subject to Part XIII tax, see Information Circular IC77-16, *Non-Resident Income Tax*.

Rates of Part XIII tax

Non-residents have to pay a 25% tax on amounts subject to Part XIII tax (taxable amounts). However, this rate can be reduced to a lower rate or an exemption can be provided under the provisions of the *Income Tax Act* or a bilateral tax treaty.

As the payer or agent, you are responsible for withholding and remitting Part XIII tax at the correct rate.

If you pay or credit or are considered to have paid or credited a taxable amount to persons in countries that have tax treaties with Canada, you should verify the rate provided in the *Income Tax Act* first. Then verify if a reduced rate or an exemption applies under the treaty.

The negotiation of new tax treaties and renegotiation of existing tax treaties is an ongoing process. For this reason, you should verify tax treaty rates and exemptions on a regular basis.

You can use the online Part XIII Tax Calculator to determine your Part XIII tax liability. We developed this convenient and interactive tool to help you determine your tax liability in an accurate and timely manner. For more information, go to www.cra.gc.ca/partxiii-calculator.

You can also get the current tax rates and effective dates by contacting us at the numbers listed at the end of this guide or visit the Finance Canada Web site at www.fin.gc.ca/treaties-conventions/treatystatus_-eng.asp.

Any taxable amounts you paid or credited to persons in non-treaty countries will be subject to the 25% Part XIII withholding tax.

The 25% Part XIII withholding tax also applies to payees in countries with which Canada has a tax treaty that is not yet in effect.

A Part XIII tax rate of 23% applies to the **gross amounts** paid, credited, or provided as a benefit for acting services rendered in Canada by a non-resident actor, including payments of residuals and contingent compensation. This rate applies only to the acting services of the actor in a film or video production. For more information, go to www.cra.gc.ca/filmservices and select "Non-resident actors."

For more information about tax treaties, go to Information Circular IC76-12, *Applicable rate of Part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention*. The information in that circular also applies if you are considered, under Part I or Part XIII of the *Income Tax Act*, to have paid or credited amounts subject to Part XIII tax to residents of these treaty countries.

Beneficial ownership and eligibility for treaty benefits

A beneficial owner must be a **resident** in a country with which Canada has a tax treaty **and eligible** for treaty benefits under the tax treaty on the taxable amounts being paid.

To apply the correct rate of withholding, you should have enough recent information to prove that the payee is the beneficial owner of the income. The payee's name and mailing address is no longer the only information required to establish that treaty benefits apply.

CRA has developed new Forms NR301, *Declaration of eligibility for benefits under a tax treaty for a non-resident taxpayer*, NR302, *Declaration of eligibility for benefits under a tax treaty for a partnership with non-resident partners*, and NR303, *Declaration of eligibility for benefits under a tax treaty for a hybrid entity*, to help you to gather any additional information needed, which includes certification that the payee is:

- the beneficial owner of the income;
- resident in a specific tax treaty country; and
- eligible for tax treaty benefits on the taxable amounts they receive.

The payee must provide the applicable form or equivalent information **before** you can apply a treaty's reduced rate of withholding tax.

If the payee is an insurance corporation or pension trust, we will accept the payee as the beneficial owner of amounts paid to a non-resident. However, that corporation or trust has to invest only for itself and include the amounts when it calculates its revenue.

Note

Collect additional documentation or Form NR301 if the treaty benefit applies only if certain conditions are met (such as when the amounts must be received in, taxable in or taxed in the country of residence).

In addition, do not request forms NR301, NR302, or NR303 in the following circumstances:

- The full tax rate in Part XIII of the *Income Tax Act* will be withheld.
- CRA issues a Letter of Exemption or written authorization. You can reduce the withholding tax only once you receive the letter or authorization from CRA.

Amounts payable to a non-resident agent or nominee / financial intermediary

If you pay or credit or are considered to have paid or credited taxable amounts that are made to intermediaries resident in foreign countries you are required to withhold 25% tax on these payments.

To reduce this rate, the non-resident agent or nominee may complete the certification in Information Circular IC76 -12, *Applicable rate of Part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention* and send it to you.

The name and mailing address is no longer the only information needed to establish that treaty benefits apply. The non-resident agent or nominee should get the applicable new Form NR301, *Declaration of eligibility for benefits under a tax treaty for a non-resident taxpayer*, NR302, *Declaration of eligibility for benefits under a tax treaty for a partnership with non-resident partners*, or NR303, *Declaration of eligibility for benefits under a tax treaty for a hybrid entity*, or equivalent information from the beneficial owners to support the reduced Part XIII rate.

You may apply a tax treaty tax rate without getting the form NR301 or the information requested in this form if all of the following are true:

- You obtain complete addresses of residence (permanent addresses) that are not post office boxes or care of addresses;
- You know that:
 - the payee is an individual that has a permanent address in a treaty country, or
 - the payee is an estate of a United States resident and the executor manages and controls the estate from the United States;
- You have no reason to suspect the information is inaccurate, misleading, or that the payee is not entitled to the tax treaty benefit; and
- You have procedures in place so that changes in the payee's information, (such as change of address or contact information that includes a change in country, or returned mail) will result in a review of the withholding tax rate.

A reduced rate of tax under an applicable tax treaty between Canada and the beneficial owner's country of residence should only be applied where the Canadian payer or withholding agent has received documentation from the agent or nominee that certifies beneficial ownership, country of residence, and eligibility for treaty benefits, prior to the payments.

Special payments

Pension and similar payments – Residents of all countries

A non-resident of Canada who receives pension or similar payments and intends to file an income tax return in Canada can apply to us for a reduction in the non-resident tax that you have to withhold. To do this, the non-resident should use Form NR5, *Application by a Non-Resident of Canada for a Reduction in the Amount of Non-Resident Tax Required to Be Withheld*. When the request is processed, we will send a letter to the non-resident and the payer(s) indicating any payments to which a tax reduction applies. **You may not apply a tax reduction unless** you receive written authorization from us. If you do receive our

authorization, you must report the amounts paid or credited on an NR4 slip and use **exemption code "J."**

Pension and similar payments – Residents of certain countries

Canada's tax treaties with Algeria, Azerbaijan, Brazil, Croatia, Cyprus, Ecuador, Greece, Ireland, Italy, New Zealand, Portugal (including Azores and Madeira), the Philippines, Romania, Senegal, and Slovenia provide for an exemption from withholding tax for certain pension and similar payments received in the year from Canada.

If a non-resident receives more than one pension or similar payment from Canada, the exemption can be applied only to a limited amount of the **total payments** that the non-resident receives. Each tax treaty specifies different types of pension and similar payments to which the exemption applies. Amounts over the limit, and payments that are not eligible for exemption, are subject to withholding tax at the applicable rate. To determine the exempt amounts, the non-resident has to give us an estimate of the total pension and similar payments the non-resident expects to receive from each of the payers.

The non-resident provides this information and requests the exemption by filing Form NR5, which has to be filed once every 5 years. When the request is processed, we will send a letter to the non-resident and the payer(s) indicating any payments to which the exemption applies. **You may not apply the exemption unless** you receive written authorization from us.

Rental income from real property in Canada

A non-resident who receives rental income from real property in Canada can ask that payers or agents be allowed to deduct tax on the net amount instead of the gross amount. To do this, the non-resident has to complete Form NR6, *Undertaking to File an Income Tax Return by a Non-Resident Receiving Rent from Real Property or Receiving a Timber Royalty*.

The non-resident has to file this form on or before January 1 of the tax year for which the request applies, **or** on or before the date the first rental payment is due. For corporations, estates, and trusts with a fiscal year-end other than December 31, they have to file Form NR6 on or before the first day of their fiscal year.

Although we accept Form NR6 throughout the year, the effective date for withholding on the net amount will be the first day of the month in which we receive the form. You have to withhold tax on any gross rental income paid or credited to a non-resident before that date. In all situations, when Form NR6 is filed, **you still have to report the gross amount of rental income** for the entire year on an NR4 slip and use **exemption code "H."**

Film and video acting services

A non-resident actor, who receives payments for acting services rendered in Canada and intends to file an income tax return in Canada, can apply to us for a reduction in the non-resident tax that you have to withhold.

To do this, the non-resident should use Form T1287, *Application by a Non-Resident of Canada (Individual) for a Reduction in the Amount of Non-Resident Tax Required to be Withheld on Income Earned From Acting in a Film or Video Production* or Form T1288, *Application by a Non-Resident of Canada (Corporation) for a Reduction in the Amount of Non-Resident Tax Required to be Withheld on Income Earned From Acting in a Film or Video Production*. When these forms are processed, we will send a letter to the non-resident and the payer indicating any payments to which a tax reduction applies.

A non-resident actor who resides in the United States, and makes less than \$15,000 CAD from acting services performed in Canada, in the calendar year, may be eligible for an exemption from tax under Article XVI of the Canada-United States Tax Convention. The actor can apply for a reduction of the non-resident tax that you have to withhold, as indicated above.

You may not apply a tax reduction unless you receive written authorization from us. If you do receive our authorization, you must report the amounts paid or credited on an NR4 slip and **use exemption code "J."**

For more information, go to www.cra.gc.ca/filmservices and select "Non-resident actors."

Mutual fund investment distributions

Taxable Canadian property gains distributions

Non-residents who invest in Canadian mutual fund investments may be subject to non-resident withholding tax on capital gains distributions made by mutual fund trusts and on capital gains dividends paid by mutual fund corporations from the disposition of taxable Canadian property (TCP). TCP includes real property in Canada, Canadian resource properties, and Canadian timber resource properties.

This non-resident tax applicable to TCP gains distributions only applies if more than 5% of the total capital gains dividend paid by a mutual fund corporation and more than 5% of the total capital gains distribution paid by a mutual fund trust are paid or designated for non-resident persons. Mutual fund trusts and mutual fund corporations have to maintain a separate TCP gains distribution account to track all capital gains for the disposition of TCP. The mutual fund has to report these amounts and the withholding tax on an NR4 slip.

Assessable distributions

Non-residents who invest in Canadian property mutual fund investments are subject to a 15% withholding tax on any amount not otherwise subject to tax that they are paid or credited by the mutual fund. A Canadian property mutual fund investment is an exchange-listed mutual fund that derives more than 50% of its unit or share value from real property in Canada, Canadian resource properties, or Canadian timber resource properties. The mutual fund has to report these amounts, called assessable distributions, and the withholding tax on an NR4 slip. Generally, the 15% tax withheld on the assessable distributions is considered the final tax obligation to Canada on that income.

A non-resident investor may apply any loss realized on the disposition of a Canadian property mutual fund investment against assessable distributions received, up to the amount of the total assessable distributions paid or credited on the investment. The non-resident investor applies the loss and can claim any resulting refund by filing Form T1262, *Part XIII.2 Tax Return for Non-Resident's Investments in Canadian Mutual Funds*. Unused amounts of this special form of capital loss, which can be used only for this purpose, may be carried back three tax years or carried forward indefinitely.

Remitting deductions

When to remit

You have to remit your non-resident tax deductions so that we receive them on or before the 15th day of the month **following** the month the amount was paid or credited to the non-resident. We consider the remittance to be received on the date it is received at your Canadian financial institution or at the Canada Revenue Agency (CRA).

Note

If the due date is a Saturday, Sunday, or Canadian public holiday, your remittance is due on the next business day. For a list of public holidays, go to www.cra.gc.ca/duedates.

If your business or activity ceases during the year, you have to remit your non-resident tax deductions so that we receive them no later than seven days after the day your business or activity ceases.

Are you a new remitter?

If you have never remitted non-resident income tax deductions, contact us at the numbers listed at the end of this guide. We will give you a non-resident account number and tell you how to remit your deductions. We will mail you Form NR75, *Non-Resident Account Information Form*, which includes a non-resident tax remittance voucher that you should return with your first remittance.

If you have not received Form NR75 in time to make your first payment, prepare a letter that states:

- the name under which your account was opened, as well as your address and telephone number;
- the year and month your payment covers; and
- your non-resident account number.

Send the letter together with your cheque or money order made payable to the receiver general to the following address:

Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1B1
CANADA

After you make your first remittance, we will send you Form NR76, *Non-Resident Tax – Statement of Account*, which includes a non-resident tax remittance voucher to include with your next remittance.

Remittance methods

Electronic payments

Make your payment online using the CRA's My Payment service at www.cra.gc.ca/mypayment or using your financial institution's telephone or Internet banking services. For more information, go to www.cra.gc.ca/electronicpayments or contact your financial institution.

At your financial institution

You can make your payment at your Canadian financial institution. Complete the remittance form and present it with your payment. The financial institution will date stamp the bottom part and return the top part to you as a receipt.

By mail

Detach and return your completed non-resident tax remittance voucher from either Form NR75, *Non-Resident Account Information Form*, or Form NR76, *Non-Resident Tax – Statement of Account*, with your cheque or money order made payable to the receiver general. Send it to the following address:

Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1B1
CANADA

It is important that you complete your remittance voucher accurately so that we can apply the payment to your account correctly. It is also important to use an original remittance voucher when you make your payment. Photocopied and faxed copies of remittance vouchers cannot be scanned by our payment processing technology and could delay the processing of your payment.

Write your non-resident account number on the back of your cheque or money order. Do not staple, clip, tape, or fold the remittance voucher or your cheque.

Do not send cash in the mail.

If you or your representative does not have a bank account at a financial institution in Canada, you or your representative can make your payment using:

- an international money order drawn in Canadian dollars;
- a bank draft in Canadian funds drawn on a Canadian financial institution (available at most foreign financial institutions); or
- a cheque drawn in the currency of the country in which the financial institution is located. We will use the currency exchange rate in effect at the time of cashing your cheque.

Note

If you make a payment with a cheque that your financial institution does not honour (including a cheque on which you put a stop payment), we will charge you a fee. Generally, this fee will be \$15 for each returned cheque.

Non-Resident TeleReply

If you are reporting a nil remittance of non-resident withholding tax on your account, you can call Non-Resident TeleReply at 1-866-971-4644. For more information, go to www.cra.gc.ca/nonrestelereply.

Missing or lost remittance voucher

Even if you do not have a remittance voucher, you still have to send us your payment by the due date. If you do not receive a remittance voucher in time to make your next remittance, or if you have misplaced it, send your cheque or money order payable to the receiver general to the address shown on this page. Include a short note that states your name, address, and non-resident account number, and the year and month covered by the payment.

To order Form NR92 - *Non-Resident Tax Remittance Voucher*, call us at 1-855-284-5946 from anywhere in Canada and the United States or at 613-940-8499 from outside of Canada and the United States.

Non-resident tax notice of assessment, notice of reassessment, or notice of collection

If you receive Form NR81, *Non-Resident Tax Notice of Assessment*, Form NR82, *Non-Resident Tax Notice of Reassessment*, or Form NR83, *Non-Resident Tax Notice of Collection*, use only the remittance vouchers attached to these forms to make your payment for any balance owing.

Applying for a refund of tax overpayments

To get a refund of excess or incorrectly withheld Part XIII tax, a non-resident has to complete Form NR7-R, *Application for Refund of Part XIII Tax Withheld*. The CRA has to receive this form no later than two years from the end of the calendar year in which the tax was sent to us.

Residents of Canada who receive an NR4 slip with non-resident tax withheld can get a credit for the amount withheld by including the slip with their Canadian income tax return.

For more information on Part XIII tax, see Information Circular IC77-16, *Non-Resident Income Tax*.

NR4 slips

When to complete the NR4 slip

You have to complete an NR4 slip for every non-resident to whom you paid or credited amounts that are subject to withholding tax under Part XIII of the *Income Tax Act*.

You also have to complete an NR4 slip if you are considered, under Part I or Part XIII of the *Income Tax Act*, to have paid or credited amounts. You have to complete an NR4 slip even if you did not withhold tax on these amounts, or you did not have to withhold tax on these amounts due to an exemption under the *Income Tax Act* or a bilateral tax treaty.

Reporting limits

You have to report amounts on an NR4 slip if the gross income paid or credited during the year is \$50 or more. However, if you paid less than \$50 and you still withheld tax under Part XIII, you have to report the gross income and the tax withheld on an NR4 slip.

Total gross income paid or credited	Tax	Report amounts on NR4 slip
Less than \$50	Tax withheld	Yes
Less than \$50	No tax withheld	No
\$50 or more	Tax withheld or no tax withheld	Yes

Customized NR4 slips

For those who complete a large numbers of slips, we accept certain slips other than our own. In order to ensure accuracy, follow the guidelines for the production of customized forms at www.cra.gc.ca/customized or see Information Circular IC97-2, *Customized Forms*.

Completing the NR4 slip

Follow the instructions in this section carefully. We may have to return incorrectly completed NR4 slips to you for corrections.

- Make sure your NR4 slips are easy to read. To help us process your returns quickly and accurately, type or machine-print your information slips.
- Do not change the headings of any of the boxes.
- Prepare separate NR4 slips whenever non-residents change their country of residence for tax purposes during the year.
- Report gross income (box 16 or 26) in Canadian funds.
- Report the tax withheld (box 17 or 27) in Canadian funds.
- Use separate lines when you report income that is partially exempt. For example, if you are paying interest to a client and a part of the gross income is exempt from Part XIII tax, report the taxable income on one line with the withholding tax and the exempt income on another line, with the correct exemption code indicated in box 18 or 28.
- Report income on line 1 before you report income on line 2.

Completing the boxes

Box 10 – Year

Enter the four digits of the calendar year in which you made the payment to the recipient. Estates and trusts enter the four digits of the fiscal year in which they made the payment to the recipient.

Box 11 – Recipient code

Enter the appropriate code from the following list:

Code Type of recipient

- 1 individual
- 2 joint account
- 3 corporation
- 4 other (for example, association, trust, including fiduciary-trustee, nominee, estate, or partnership)
- 5 government, government enterprise, or international organizations and agencies prescribed by regulation

Note

The prescribed international organizations and agencies are:

- Bank for International Settlements
- European Fund
- International Bank for Reconstruction and Development
- International Development Association
- International Finance Corporation
- International Monetary Fund
- European Bank for Reconstruction and Development

Box 12 – Country code

From the list in Appendix A, 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.

Payer or agent identification number

Enter the number your organization assigns to non-resident payees. For example, if you are a financial institution, enter the number assigned to your client (such as an annuitant number or client number) in this box. If you do not use such a number, leave this area blank.

Box 13 – Foreign or Canadian tax identification number

Enter the identification number assigned to the non-resident for tax purposes by their country of residence. If a non-resident does not give you an identification number, ask if a Canadian social insurance number (SIN) is available and enter the number here.

Note

If an identification number is not available, ask the non-resident if they have been assigned an individual tax number (ITN), a temporary tax number (TTN) or a Canadian payroll account number (15 characters) by us and enter it here. If no number is available, leave the area blank.

Box 14 or 24 – Income code

Enter the appropriate numeric income code from the list in Appendix B. For example, enter income code "31" to identify a lump-sum payment from a deferred profit sharing plan.

Use the proper two-digit code. For example, copyright royalties should be reported using "05" not "5."

Box 15 or 25 – Currency code

All income and withholding tax should be reported in Canadian funds. Enter currency code CAD. If you cannot report the amounts in Canadian funds, enter the **three-letter code** of the currency for the amounts reported as gross income (box 16 or 26) and non-resident tax withheld (box 17 or 27). See Appendix D for a list of the currency codes.

Note

If you cannot convert gross income and tax withheld, we will convert **both** amounts to Canadian funds, based on the currency code and the average annual exchange rate as published by the Bank of Canada on December 31 of each year. Report the amounts in gross income **and** tax withheld **in the same** currency as indicated by the currency code.

Box 16 or 26 – Gross income

Enter in Canadian funds the gross income you paid or credited to non-residents of Canada if:

- the amount paid or credited, or deemed paid or credited under Part I or Part XIII of the *Income Tax Act* is \$50 or more; or
- any amount under Part XIII has been withheld.

In addition, payers of rental income have to enter the **gross** rental income, and film industry payers have to enter the **gross** income for acting services, even if no tax was withheld on some or all of the income.

See the Note under "Box 15 or 25 – Currency code."

Box 17 or 27 – Non-resident tax withheld

Enter in Canadian funds the amount of non-resident tax you withheld. If you cannot convert foreign funds to Canadian currency, complete box 15 or 25 (Currency code), in order to clearly indicate on the NR4 slip the currency of the tax you withheld. This will help us and the non-resident.

See the Note under "Box 15 or 25 – Currency Code".

Note

For box 16 or 26 (Gross income), and box 17 or 27 (Non-resident tax withheld), individuals and corporations report income based on the calendar year and estates and trusts report income based on the fiscal year end.

Box 18 or 28 – Exemption code

Enter the exemption code that applies from the list in Appendix C. This code identifies the section of the *Income Tax Act* or a bilateral tax treaty that gives the authority to exempt the amount from Part XIII withholding tax, or to apply a reduced withholding rate, as a result of certain elections.

If no tax is withheld, the correct exemption code must be included.

Non-resident recipient's name and address

If you are preparing the NR4 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.

If it applies, enter the second recipient's name (if this is not a joint account or there is only one recipient, leave this line blank).

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 (as found in Appendix E), and the postal code.
- For U.S. addresses enter the city, two-letter state, territory or possession code (as found in Appendix E), 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 indicated on line 4. This country code is for mailing purposes only.

Name and address of payer or agent

Enter your full name and address.

Non-resident account number

Enter the account number under which you remit your non-resident tax deductions to us. This number has to match the account number shown on the remittance part of Form NR76, *Non-Resident Tax – Statement of Account*.

Distributing the NR4 slips

You must give recipients their NR4 slips on or before the **last day of March following the calendar year to which the slips apply**. For estates or trusts, provide the copies no later than 90 days after the end of the estate's or trust's tax year. If you do not, you may be subject to a penalty. The penalty for failing to distribute NR4 slips to recipients is \$25 per day for each such failure with a minimum penalty of \$100 and a maximum of \$2,500.

Print the two NR4 slips that you have to give to each recipient on one sheet.

Provide the recipients with one of the following:

- two copies, sent by mail to their last known address;
- two copies, delivered in person; or

- one copy distributed electronically (for example, by e-mail) if you have received the recipient's consent in writing or electronic format.

Keep a copy of the NR4 slips for your records.

Note

If NR4 slips are returned as undeliverable, we suggest that you retain the slips with the non-resident's file.

NR4 Summary

The NR4 Summary records the totals of amounts that you report on NR4 slips and on Form NR601, *Non-Resident Ownership Certificate – Withholding Tax*, and Form NR602, *Non-Resident Ownership Certificate – No Withholding Tax*.

Completing the NR4 Summary

Use the information on the NR4 slips, Forms NR601, and NR602 to complete the summary, as described below. All amounts should be entered in Canadian funds.

Year end or fiscal year end

Enter the four digits of the calendar year to which the information return relates or the applicable fiscal year end.

Box 1 – Non-resident account number

Enter the account number under which you remit your non-resident tax deductions to us. This number has to match the account number shown on the remittance part of Form NR76, *Non-Resident Tax – Statement of Account*.

Name and address of payer or agent

Enter your name and address. Your name has to match the one shown on the remittance part of Form NR76, *Non-Resident Tax – Statement of Account*.

Box 88 – Total number of NR4 slips filed

Enter the total number of all the slips included with this summary.

Boxes 18 and 22 – Amounts reported on NR4 slips

Add the amounts in boxes 16 and 26 from all slips. Enter the total in box 18.

Add the amounts in boxes 17 and 27 from all slips. Enter the total in box 22.

Boxes 26 and 28 – Amounts reported on forms NR601 or NR602

Add the gross income you reported on forms NR601 and NR602. Enter the total in box 26.

Add the non-resident tax amounts you reported on Form NR601. Enter the total in box 28.

Box 30 – Total

Add the amounts reported in boxes 18 and 26. Enter the total in box 30.

Box 32 – Total non-resident tax withheld

Add the amounts reported in boxes 22 and 28. Enter the total in box 32.

Box 82 – Minus: Total remittances for the year

Enter the total you remitted to your non-resident tax account for the applicable tax year.

Difference

Subtract box 82 from box 32. Enter the difference in the space provided. If there is no difference between the total non-resident tax withheld and the remittances for the year, enter "nil" in box 86. Generally, we do not charge or refund a difference of \$2 or less.

Box 84 – Overpayment

If the amount from box 82 is more than the amount in box 32 (and you do not have to file another return for this account number), enter the difference in box 84. Attach a note indicating the reason for the overpayment and whether you want us to transfer this amount to another account or another year, or refund the overpayment to you.

Box 86 – Balance due

If the amount in box 32 is more than the amount in box 82, enter the difference in box 86. If you have a balance due, enclose, with the NR4 Summary, a cheque or money order payable to the receiver general for the balance owing. If you remit your payment late, any balance due may be subject to penalties and interest at the prescribed rate.

Boxes 76 and 78 – Person to contact about this return

Enter the name and phone number of a person that we can contact for more information.

Certification

An authorized officer has to sign the NR4 Summary to confirm that the information is correct and complete.

NR4 information return

The NR4 information return is due on or before the **last day of March** following the calendar year to which the information return applies, or no later than 90 days after the end of the estate's or trust's tax year. If the due date falls on a Saturday, Sunday, or a Canadian public holiday, your information return is due the next business day.

We consider your return to be filed on time if we receive it or if it is postmarked on or before the due date. If you fail to file it on time, we may assess a penalty. See "Penalties and interest" on page 5.

An NR4 information return must be completed even if any of forms NR5, NR6, T1287, T1288 or an actor election has been filed.

If your business or activity ceases during the year, you have to file an NR4 information return within 30 days of ending your business or stopping your activity.

Filing over the Internet

If you file 1 to 50 NR4 information slips, we encourage you to file over the Internet in eXtensible mark-up language (XML) by Internet File Transfer or by using the Web Forms application. You will get immediate confirmation that we received your information return. However, you can file up to 50 NR4 information slips on electronic media (DVD, CD, or diskette), or on paper.

If you file **more than 50** NR4 information slips for a **calendar year**, you **must** file the return over the Internet. Mandatory electronic filing relates to the date of filing, not the tax year of the returns being filed.

Web Forms

The Web Forms application allows you to create and electronically file an original or amended NR4 information return containing **1 to 50** NR4 slips. This application allows you to validate data in real time, calculate the totals for the Summary, print and save NR4 slips, and securely submit encrypted NR4 information returns over the Internet. For more information about Web Forms, go to www.cra.gc.ca/webforms.

Internet File Transfer

If you use commercial or in-house developed software, you can file up to 150 MB by Internet File Transfer. Go to www.cra.gc.ca/iref for more information.

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

Internet filing is available from January 8, 2013, to early December 2013.

To file your NR4 return by Web Forms or Internet File Transfer, you need a Web access code (WAC). If you qualify, you will receive a letter providing you with your WAC. If you do not receive your WAC by the end of February 2013, you can get one at www.cra.gc.ca/iref or call our help desk at 1-877-322-7849. From outside Canada and the United States, call us collect at 204-984-0120.

Filing on electronic media

If you file 1 to 50 NR4 information slips you may file using electronic media (DVD, CD or diskette), however we encourage you to file over the Internet in eXtensible mark-up language (XML) by Internet File Transfer. For an explanation of the technical specifications and instructions you need to file on electronic media (DVD, CD, or diskette), go to www.cra.gc.ca/electronicmedia.

Do not send a printed copy of the forms to us. You can print one copy to keep for your file.

Mail your submission to:

Electronic Media Processing Unit
Ottawa Technology Centre
875 Heron Road
Ottawa ON K1A 1A2

Notes

In future years, the CRA will be discontinuing the use of electronic media (DVD, CD and diskette).

If you use electronic media (DVD, CD or diskette) to file more than 50 information returns (slips), you are now required to file by Internet File Transfer in eXtensible mark-up language (XML).

Filing on paper

If you file 1 to 50 NR4 slips we encourage you to file over the Internet using Internet File Transfer or using the Web Forms application. You will get immediate confirmation that we received your information return. See "Filing over the Internet" on this page. However, you can file up to 50 NR4 slips on paper.

Send your completed paper NR4 information return to:

Ottawa Technology Centre
875 Heron Road
Ottawa ON K1A 1G9
CANADA

When you send us copies of the slips, print two NR4 slips to a page. This will allow us to process your information return faster.

Complete **one copy** of the NR4 slip for each non-resident to send with your NR4 Summary. Enter the information for two different non-residents on one sheet. You can keep copies of the slips and summary for your files.

Print the two NR4 slips that you have to give to each non-resident on one sheet.

After you file

When we receive your information return, we check it to see if you have prepared it correctly. After an initial review, we enter your return into our processing system, which captures the information and performs various validity and balancing checks. If there are any problems, we may contact you.

Amending, cancelling, adding, or replacing slips

If you notice errors on the slips **before** you file them with us, you can correct them by preparing new slips and **removing** any incorrect copies from the return. If you do not prepare a new slip, initial any changes you make on the slip. Make sure you correct the summary.

Amending slips

After filing your information return, you may notice that you made an error on an NR4 slip. If so, you will have to prepare an amended slip to correct the information.

Note

You are **not allowed** to file an amended slip, or cancel a slip in the following situations:

- Part XIII tax was deducted in error from amounts paid to a Canadian resident; or

- excessive Part XIII tax was deducted from amounts paid or credited to a non-resident.

For more information about these situations, see “Applying for a refund of tax overpayments” on page 9.

Amending slips over the Internet

Web Forms

The Web Forms application allows you to create and electronically file 1 to 50 slips in an amended NR4 information return in a single session. For more information about amending information returns using Web Forms, go to www.cra.gc.ca/webforms.

Internet File Transfer

If you use payroll, commercial, or in-house developed software to manage your business, you can submit amended files of up to 150 MB over the Internet. You can file amended slips electronically even if you filed the original return on paper or on electronic media.

- The summary, slips and Form T619, *Electronic Media Transmittal Record* must show the appropriate report type code.
- The file format must be in eXtensible mark-up language (XML) as specified in the electronic media specifications.
- The file name must have the extension specified in the electronic media specifications.
- The non-resident account number must be valid.

For more information about amending information returns using Internet File Transfer, go to www.cra.gc.ca/iref.

Amending slips on paper

You may find other types of errors on NR4 slips after you have filed them or have sent copies to non-residents. In these situations, prepare amended slips. When you amend a slip, complete all the necessary boxes, including the information that was correct on the original slip.

Clearly identify the amended slips by writing “AMENDED” at the top of the slips. Send two copies of the amended slips to the non-resident.

If you have to change financial data on the amended slips, prepare and file an amended NR4 Summary showing the revised totals. Clearly write “AMENDED” at the top of the summary.

Mail one copy of the amended slips, along with a letter of explanation, to the International Tax Services Office at the address listed at the end of this guide.

labelling="Section-Header"> Cancelling slips

Cancelling slips over the Internet

A cancelled slip is considered the same as an amended slip. See “Amending slips over the Internet” on this page.

Cancelling slips on paper

Send us a copy of the original clearly marked “CANCELLED.” Send two copies of the amended slips to the non-resident. File an NR4 Summary for the cancelled slips showing the revised totals. Clearly write “CANCELLED” at the top of the summary.

Mail your amended slips and summary, along with a letter of explanation, to the International Tax Services Office at the address listed at the end of this guide.

Adding slips

After you file your NR4 information return, you may discover that you need to send us additional NR4 slips. If you have original slips that were not filed with your return, file them in a separate original return. If the total number of NR4 slips you file is more than 50 slips in a calendar year, you have to file the additional slips over the Internet. See “Filing over the Internet,” on page 13.

Note

Any additional NR4 slips which are filed after the due date may result in a penalty. For the penalty structure, see www.cra.gc.ca/penaltyinformationreturns.

Adding slips over the Internet

We accept additional original NR4 slips in electronic format. For more information, see “Filing over the Internet” on page 13.

Adding slips on paper

If you file new slips after you have filed your return, clearly identify them as “ADDITIONAL.” File an NR4 Summary for the additional slips showing the revised totals. Clearly write “ADDITIONAL” at the top of the summary.

Mail your additional slips and summary, along with a letter of explanation, to the International Tax Services Office at the address listed at the end of this guide.

Replacing slips

If you issue NR4 slips to replace copies that are lost or destroyed, do not send us a copy. Clearly identify them as “DUPLICATE” copies, and keep them with your records.

Special reporting situations

Non-resident ownership certificates

If you are an agent or another person who pays interest or dividends when bearer coupons or warrants are redeemed for a non-resident, you have to complete one of the following forms:

- Form NR601, *Non-Resident Ownership Certificate – Withholding Tax*, if you withheld non-resident tax; or
- Form NR602, *Non-Resident Ownership Certificate – No Withholding Tax* if you did not withhold non-resident tax.

Form NR601, Non-Resident Ownership Certificate – Withholding Tax

If you are an encashing agent, use Form NR601 to report interest, dividend coupons, or warrants that require you to withhold Part XIII non-resident tax. Complete the following items on Form NR601:

- name of owner;
- description of security;

- taxable amount and tax withheld;
- beneficial owner's name and country of residence; and
- encashing agent's name, address, telephone number, and non-resident account number.

Form NR602, *Non-Resident Ownership Certificate – No Withholding Tax*

If you are an encashing agent, use Form NR602 to report interest, dividend coupons, or warrants that do not require you to withhold Part XIII non-resident tax. Complete the following items on Form NR602:

- beneficial owner's name and address;
- encashing agent's name, address, telephone number, and non-resident account number;
- description of security;
- total amount received in Canadian funds; and

- certification (the reason a payment is exempt from Part XIII withholding tax).

The owner or agent has to certify that the information given on Form NR601 or Form NR602 is true and correct.

Distributing copies

Send one copy of Form NR601 or Form NR602 (or both) to the International Tax Services Office, at the address listed at the end of this guide. You have to do this no later than the 15th day of the month following the cashing of the interest coupons or dividend warrants.

Give one copy of Form NR601 or Form NR602 to the non-resident owner or agent at the time of the cashing.

Keep one copy of Form NR601 or Form NR602 for your records. The information on these forms will help you complete boxes 26 and 28 of your NR4 Summary.

Appendix A – Country codes

Enter the appropriate three-letter code in box 12 of the NR4 slip. Please note that these codes should also be used in the address portion of the NR4 slip.

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

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

Appendix B – Income codes

Enter the appropriate income code in box 14 or 24 of the NR4 slip. Use the correct two-digit code. For example, for copyright royalties, use code "05," not "5."

Pension and similar payments

Deferred profit-sharing plans (DPSP)

- 07 DPSP – Periodic payments
- 31 DPSP – Lump-sum payments

Registered disability savings plan (RDSP)

- 63 RDSP

Tax Free Savings Account (TFSA)

- 64 TFSA – taxable amount

Registered retirement income funds (RRIF)

- 26 RRIF – Periodic payments*
- 27 RRIF – Lump-sum payments*

Registered retirement savings plans (RRSP)

- 28 RRSP – Periodic payments
- 29 RRSP – Refund of premiums
- 30 RRSP – Refund of excess amounts
- 32 RRSP – Deemed receipts on deregistration
- 33 RRSP – Deemed receipts on death
- 43 RRSP – Lump-sum payments

Superannuation or pension benefits

- 39 Superannuation or pension benefits – Periodic payments
- 40 Superannuation or pension benefits – Lump-sum payments

Other payments

- 02 Other – Periodic payments
- 03 Other – Lump-sum payments
- 04 Automotive products – Assistance benefits
- 06 Death benefit (other than Canada Pension Plan or Quebec Pension Plan)
- 14 Income averaging annuity contracts – Report all benefits including lump-sum payments on proceeds of disposition of these contracts
- 34 Registered supplementary unemployment benefits
- 36 Retiring allowance
- 37 Retirement compensation arrangements
- 41 Textile, clothing, and leather goods – Assistance and superannuation or pension benefits

Social security benefits

- 44 Old Age Security payments (regular benefits)**
- 45 Net federal (guaranteed income) supplement**
- 46 Taxable Canada Pension Plan (CPP) benefits
- 47 Canada Pension Plan (CPP) – Disability benefits
- 48 CPP death benefits – Lump-sum payments
- 49 Taxable Quebec Pension Plan (QPP) benefits
- 50 Quebec Pension Plan (QPP) – Disability benefits
- 51 QPP death benefits – Lump-sum payments
- 88 Old Age Security recovery tax

* For information about RRIF-periodic and lump-sum payments to a non-resident, contact us at 1-855-284-5946 from anywhere in Canada or the United States or at 613-940-8499 from outside Canada and the United States.

** Old Age Security benefits and net federal supplements will be issued on a NR4-OAS slip.

Mutual fund investment distributions

Taxable Canadian property (TCP)

- 57 TCP gains distribution – Capital gains dividends paid by mutual fund corporations
- 58 TCP gains distribution – Capital gains distributions made by mutual fund trusts

Assessable distributions

- 59 Assessable distributions paid or credited by a Canadian property mutual fund investment corporation
- 60 Assessable distributions paid or credited by a Canadian property mutual fund investment trust

Interest and dividends

Interest

- 61 Arm's length interest payments
- 62 Non-arm's length interest payments

Dividends

- 08 Dividends paid by Canadian subsidiaries to foreign parent corporations
- 09 Dividends – Other

Rents, royalties, and franchise payments

- 05 Copyright royalties
- 12 Franchise and similar rights
- 13 Gross rents from real property
- 23 Natural resource royalties
- 35 Research and development royalties
- 38 Royalties and similar payments for the use of, or the right to use, other properties
- 52 Timber royalties

Miscellaneous payments

- 10 Energy conversion grants
- 11 Estate and trust income
- 21 Management or administrative fee or charge
- 22 Motion picture films and films or videotape, etc. for TV use
- 24 Registered education savings plan
- 53 Eligible funeral arrangements
- 54 Film and video acting services
- 55 Film and video acting services – Contingent compensation
- 56 Film and video acting services – Residuals

Appendix C – Exemption codes

Code	Description	References
Exemptions applicable to dividends only		
M	<p>Capital gains dividends and dividends from a foreign business corporation: Exemption for capital gains dividends described in any of subsections 130.1(4), 131(1), or 133(7.1) of the <i>Income Tax Act</i>. This exemption does not apply to the portion of a capital gains dividend described in subsection 131(1) that represents a taxable Canadian property (TCP) gains distribution. The TCP gains distribution is considered a taxable dividend subject to withholding tax.</p> <p>Exemption for certain dividends paid for a share of the capital stock of a foreign business corporation.</p>	<p><i>Income Tax Act</i>, subsections 212(2) and 131(5.1)</p> <p><i>Income Tax Act</i>, section 213</p>
Exemptions applicable to rents, royalties, and similar payments only		
G	<p>Copyright royalties: Exemption for a royalty or a similar payment, if the payment is made on, or for, a copyright for the production or reproduction of any literary, dramatic, musical, or artistic work.</p>	<p><i>Income Tax Act</i>, subparagraph 212(1)(d)(vi)</p>
N	<p>Certain rental and leasing payments: Exemption for payments made under certain leasing arrangements involving railway rolling stock, corporeal property used outside Canada, and aircraft.</p>	<p><i>Income Tax Act</i>, subparagraphs 212(1)(d)(vii), 212(1)(d)(ix) and 212(1)(d)(xi)</p>
O	<p>Cost-sharing arrangements: Exemption for payments made under a bona fide cost-sharing arrangement for research and development expenses.</p>	<p><i>Income Tax Act</i>, subparagraph 212(1)(d)(viii)</p>
Authorization to apply a reduced rate of withholding		
H	<p>Rents from real property and timber royalties: A reduction was approved by the Canada Revenue Agency allowing Canadian agents who receive rent from real property or timber royalties for non-residents to withhold tax on the net rental income rather than on the gross rental income.</p>	<p><i>Income Tax Act</i>, section 216</p>
J	<p>Pension and similar payments, and acting services: A reduction was approved by the Canada Revenue Agency allowing payers to withhold tax at a lower rate on certain pensions and similar payments, or on payments made for the acting services of a non-resident actor in a film or video production.</p>	<p><i>Income Tax Act</i>, section 217 and subsection 212(5.3)</p>
Exemptions applicable to management or administration fees or charges		
P	<p>Management or administration fees or charges: Exemption under a tax convention between Canada and another country (business profits article) or in the <i>Income Tax Act</i> on management or administration fees or charges.</p>	<p><i>Income Tax Act</i>, subsection 212(4) or business profits article of a tax convention signed by Canada.</p>
Exemptions for payments made to non-resident tax-exempt persons		
I	<p>Article XXI of the Canada-United States Tax Convention: Exemption for organizations that have received a letter of exemption under Article XXI of the Canada-United States Tax Convention. The letter must be in force when the amount is paid or credited.</p>	<p>Information Circular IC77-16, <i>Non-Resident Income Tax</i>.</p>

Code	Description	References
Other exemptions		
Q	<p>Payments to a non-resident that carries on a business in Canada through a permanent establishment in Canada: Exemption under a tax convention between Canada and another country on dividend, interest, and royalty payments. For example, under the Canada-United States Tax Convention, these payments may be exempt if the beneficial owner of the payments carries on a business in Canada through a permanent establishment in Canada, or performs independent personal services from a fixed base in Canada, and if the holding, debt-claim, or property or right for which the payment is made is effectively connected with the permanent establishment or fixed base.</p>	Dividend, interest, or royalties article of a tax convention signed by Canada
R	<p>Payments made for a business carried on in a country other than Canada: Exemption on certain arm's length royalty payments to the extent that the amounts are deductible in calculating the income of the payer under Part I from a business carried on by the payer in a country other than Canada.</p> <p>Exemption under a tax convention between Canada and another country (for example, under the Canada-United States Tax Convention) if the payer has, in a country other than Canada, a permanent establishment or fixed base in connection with which the obligation to pay the interest or royalty was incurred, and the payments are deducted against the income of the permanent establishment or fixed base.</p>	<p><i>Income Tax Act</i>, subparagraph 212(1)(d)(x)</p> <p>Interest and royalties article of a tax convention signed by Canada</p>
S	<p>Other exempting provisions – <i>Income Tax Act</i>: Exemption from withholding tax as a result of other exempting provisions in the <i>Income Tax Act</i>, other than those given above in code G, M through P, R, and U.</p>	
T	<p>Other exempting provisions: Exemption from withholding tax as a result of other exempting provisions of a tax convention, other than those given above in codes I, and P through R.</p>	
U	Exemption from withholding tax on payments of certain reasonable travel expenses and per diem amounts reimbursed to a non-resident actor.	<i>Income Tax Act</i> , subsection 212(5.1)

Appendix D – Currency codes

Use the correct three-letter code in box 15 or 25 of the NR4 slips. The amounts entered for gross income and tax withheld are reported in the same currency as indicated by the currency code. We will convert amounts reported in foreign currency to Canadian funds based on the average annual exchange rate published by the Bank of Canada.

Most frequently used currencies	Currency code
Canadian dollar	CAD
United States dollar ¹	USD
Australian dollar ¹	AUD
Euro ¹	EUR
Hong Kong dollar	HKD
Philippine peso	PHP
Pound sterling ¹	GBP
Other currencies	Currency code
Argentine peso	ARS
Bahamian dollar	BSD
Brazilian real	BRL
Chilean peso	CLP
Chinese yuan renminbi	CNY
Colombian peso	COP
Communauté Financière Africaine Franc BCEAO ^{1,2}	XOF
Communauté Financière Africaine Franc BEAC ^{1,3}	XAF
Comptoirs Français du Pacifique franc (CFP) ¹	XPF
Croatian kuna	HRK
Czech koruna	CZK
Danish krone ¹	DKK
East Caribbean dollar ¹	XCD
Fiji dollar	FJD
Ghana cedi	GHS
Guatemalan quetzal	GTQ
Honduran lempira	HNL
Hungarian forint	HUF
Iceland krona	ISK
Indian rupee ¹	INR

Currency	Currency code
Indonesian rupiah	IDR
Israeli new sheqel	ILS
Jamaican dollar	JMD
Japanese yen	JPY
Malaysian ringgit	MYR
Mexican peso	MXN
Moroccan dirham ¹	MAD
Myanmar kyat	MMK
Netherlands Antillian guilder	ANG
New Zealand dollar ¹	NZD
Norwegian krone ¹	NOK
Pakistan rupee	PKR
Panamanian balboa	PAB
Peruvian nuevo sol	PEN
Polish zloty	PLN
Romanian leu (new)	RON
Russian ruble	RUB
Serbian dinar	RSD
Singapore dollar	SGD
South African rand	ZAR
South Korean won	KRW
Sri Lanka rupee	LKR
Swedish krona	SEK
Swiss franc ¹	CHF
Taiwan new dollar	TWD
Thai baht	THB
Trinidad and Tobago dollar	TTD
Tunisian dinar	TND
Turkish lira	TRY
United Arab Emirates dirham	AED
Venezuelan bolivar fuerte	VEF
Vietnamese dong	VND

¹ This currency is also used in other countries. For more information, refer to the International Standard (ISO) 4217 called the *Codes for the representation of currencies and funds*.

² Responsible authority: Banque Centrale des États de l'Afrique de l'Ouest.

³ Responsible authority: Banque des États de l'Afrique Centrale.

Appendix E – Province, territory or U.S. state, territory, or possession codes

Use the following abbreviations when you enter the Canadian province or territory, or U.S. state, territory or possession on the slip and summary.

Canada

Province or territory	Code
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS

Province or territory	Code
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Québec	QC
Saskatchewan	SK
Yukon	YT

United States

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
Minor Outlying Islands	UM
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
Utah	UT
Vermont	VT
Virgin Islands	VI
Virginia	VA
Washington	WA
West Virginia	WV
Wisconsin	WI
Wyoming	WY

For more information

What if you need help?

If you need more information after reading this publication, visit www.cra.gc.ca/international or call one of the following telephone numbers:

- 1-855-284-5946 From anywhere in Canada and the United States
- 613-940-8499 From outside Canada and the United States
- 613-941-6905 Fax

We accept collect calls.

Forms and publications

To get our forms and publications, go to www.cra.gc.ca/forms or call 1-800-959-2221.

Addresses

International Tax Services Office

Post Office Box 9769, Station T
Ottawa ON K1G 3Y4
CANADA

Electronic Media Processing Unit

Ottawa Technology Centre
875 Heron Road
Ottawa ON K1A 1A2

Film services units

For more information on payments for acting services in a film or video production, go to www.cra.gc.ca/filmservices and select "Non-resident actors."

You can also contact a Film Services Unit at the following addresses and numbers:

For services performed in British Columbia, Alberta, Saskatchewan, and Manitoba

Vancouver Tax Services Office
Film Services Unit, 447-14
1166 West Pender Street
Vancouver BC V6E 3H8

Telephone: ... 604-775-7918
Fax: 604-666-9670

For services performed in Ontario, Nunavut, the Northwest Territories, and Yukon

Toronto Centre Tax Services Office
Film Services Unit
1 Front Street West
Toronto ON M5J 2X6

Telephone: 416-954-4791 or 416-954-4792
Fax: 416-954-8528

For services performed in Quebec, Prince Edward Island, New Brunswick, Nova Scotia, and Newfoundland and Labrador

Montréal Tax Services Office
Film Services Unit
8th floor
305 René-Lévesque Boulevard West
Montréal QC H2Z 1A6

Telephone: 514-283-0512
Fax: 514-496-4574

Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

Our service complaint process

If you are not satisfied with the **service** that you have received, contact the CRA employee you have been dealing with or call the telephone number that you have been given. If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied, you can file a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to www.cra.gc.ca/complaints or see Booklet RC4420, *Information on CRA – Service Complaints*.

Your opinion counts

If you have comments or suggestions that could help us improve our publications, send them to:

Taxpayer Services Directorate
Canada Revenue Agency
395 Terminal Avenue
Ottawa ON K1A 0S5