



Canada Revenue  
Agency

Agence du revenu  
du Canada

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

# 2015

Available electronically only

## Is this guide for you?

This guide gives 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 fill out the NR4 slip and summary.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate). You can also get our publications and your personalized correspondence in these formats by calling **1-800-959-5525**. If you are outside Canada and the United States, call us at **613-940-8499**. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

## What's new?

### Limit on paper form orders

Since August 2015, you can order only 50 paper copies of certain types of information returns (slips). Use the CRA's Web Forms service at [www.cra.gc.ca/webforms](http://www.cra.gc.ca/webforms) to save, print, and send your NR4 slips and summaries electronically.

### Customized slips and summary forms

You no longer need to get CRA approval for most customized information slips and summaries. For more information, go to [www.cra.gc.ca/customized](http://www.cra.gc.ca/customized) or see the current version of Information Circular IC97-2R, *Customized Forms*.

### Mandatory electronic filing

As of January 1, 2016, if you file more than 50 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. For more information, see "Mandatory electronic filing" on page 5.

### Pension and similar payments for residents of New Zealand

We removed New Zealand from the list of countries under the heading "Pension and similar payments – Residents of certain countries" on page 9. As of August 1, 2015, a new tax convention between Canada and New Zealand came into effect.

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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

#### Mandatory electronic filing

##### Failure to file information returns over the Internet

As of January 1, 2016, if you file more than 50 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 decided as follows:

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

Each slip is an information return, and the penalty we assess is based on the number of information returns filed in an incorrect way. The penalty is calculated per type of information return. For example, if you file 51 NR4 slips and 51 T4 slips on paper, we would assess two penalties of \$250, one for each type of information return. For more information, go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

##### 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 assessed 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 falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, 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 will charge you a fee for any payment that your financial institution refuses to process. If your payment is late, we can also charge penalties and interest on any amount you owe.

If you are assessed 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 failing to file the NR4 information return

You have to give the recipient his or her NR4 slip and file your NR4 information return with the Canada Revenue Agency on or before the **last day of March after the calendar year the information return applies to**, or no later than 90 days after the end of the estate's or trust's tax year. If the last day of March falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, your information return is due the next business day.

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

We may assess a penalty if you file your information return late. For NR4 information returns, we have an administrative policy that reduces the penalty that we assess so it is fair and reasonable for small businesses. **Each slip is an information return**, and the penalty we assess is based on the number of information returns you filed late. The penalty is \$100 or the amount calculated according to the chart below, whichever is more:

Number of information returns (slips) filed late	Penalty per day (up to 100 days)	Maximum penalty
1 to 5	Penalty not based on number of days	\$100 flat penalty
6 to 10	\$5	\$500
11 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

## Failure to provide information on an information return

Anyone who prepares an NR4 information return has to make a reasonable effort to get the necessary information, including identification numbers, from the recipients that will receive the slips. If you do not do this, you may be liable to a \$100 penalty for each failure to comply with this requirement.

## Failure to file an ownership certificate

There is also a penalty for failing to fill out 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, go to our website at [www.cra.gc.ca/interestrates](http://www.cra.gc.ca/interestrates).

## Cancel or waive penalties or interest

The CRA administers legislation, commonly called the taxpayer relief provisions, that gives the CRA discretion to cancel or waive penalties or interest when taxpayers are unable to 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 years before the calendar year in which a request is submitted or an income tax return is filed.

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 the request. For example, your request made in 2016 must relate to a penalty for a tax year or fiscal period ending in 2006 or later.

For interest on a balance owing for any tax year, 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 2016 must relate to interest that accrued in 2006 or later.

For more information about the circumstances that may warrant relief from penalties or interest, go to [www.cra.gc.ca/taxpayerrelief](http://www.cra.gc.ca/taxpayerrelief). To submit your request for relief, we recommend you use Form RC4288, *Request for Taxpayer Relief – Cancel or Waive Penalties or Interest*.

## Representatives for non-resident accounts

To **authorize a representative** for your non-resident account or to **make changes** to representative information, you have to sign a letter of authorization and send it to us.

Your letter of authorization has to show:

- your non-resident account number;
- your name;
- the name of your representative, with his or her address and telephone number; and
- a statement from you or an authorized officer to let us release your information.

### Note

For a company, your letter should be on company letterhead, signed by an authorized officer.

To **cancel** an authorization, you can phone or fax us, or send your request to the Non-Resident Withholding Division in writing.

### Note

You cannot use Form T1013, *Authorizing or Cancelling a Representative*, or Form RC59, *Business Consent*, to authorize or cancel a representative for a non-resident account. Also, representatives cannot use the Represent a Client service for non-resident accounts.

## Where to send requests

Send requests to the following address:

Non-Resident Withholding Division  
International and Ottawa Tax Services Office  
Post Office Box 9769, Station T  
Ottawa ON K1G 3Y4  
CANADA

Fax requests to: 613-941-6905.

## Enquiries and cancellations

For enquiries or to cancel an authorization, call us:

- From Canada and the United States: 1-855-284-5946
- From other parts of the world: 613-940-8499

## 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 taxable under Part XIII, 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 taxable under Part XIII tax, see the current version of Information Circular IC77-16, *Non-Resident Income Tax*.

## Rates of Part XIII tax

Non-residents have to pay a 25% tax on amounts that are taxable under Part XIII. However, this rate can be reduced to a lower rate or an exemption can be given under the provisions of the *Income Tax Act* or a bilateral tax treaty between Canada and another country.

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 given 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](http://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 Finance Canada at [www.fin.gc.ca/treaties-conventions/treatystatus\\_-eng.asp](http://www.fin.gc.ca/treaties-conventions/treatystatus_-eng.asp).

The 25% Part XIII tax will apply to any taxable amounts you paid or credited to persons in non-treaty countries.

The 25% Part XIII 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 included 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](http://www.cra.gc.ca/filmservices) and select “Non-resident actors.”

For more information about tax treaties, see the current version of 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 to residents of these treaty countries amounts that are taxable under Part XIII.

## Beneficial ownership and tax treaty benefits

The payee’s name and address may no longer be the **only** information needed to establish that treaty benefits apply.

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;
- is resident in a country with which Canada has a tax treaty; and
- is eligible for treaty benefits under the tax treaty on the income being paid.

If you are not sure whether all three criteria are true, ask the payee to fill out and give you either the applicable form below or equivalent information:

- Form NR301, *Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person*;
- Form NR302, *Declaration of eligibility for benefits (reduced tax) under a tax treaty for a partnership with non-resident partners*; or
- Form NR303, *Declaration of eligibility for benefits (reduced tax) under a tax treaty for a hybrid entity*.

## Beneficial ownership

Generally, you can accept that the payee is the beneficial owner of the income, unless there is reasonable cause to suspect that the payee is not the beneficial owner.

Although this list does not cover all possibilities, it is reasonable to question whether the payee is the beneficial owner in the following situations:

- The payee is known to act, even occasionally, as an agent or nominee (other than as an agent or nominee residing in Switzerland).
- The payee is reported to be “in care of” another person, or “in trust.”
- The mailing address for paying the income is different from the owner’s registered address.
- The payee is a partnership, US Limited Liability Corporation, any other flow-through entity, or a co-ownership arrangement.

If the payee is an insurance corporation or pension trust, the Canada Revenue Agency will accept that the payee is 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.

## Residence and eligibility for treaty benefits

The payee, partnerships or other flow-through entities with non-resident partners or members can give you one of the forms NR301, NR302, or NR303, or the information requested in these forms to certify that they are:

- the beneficial owner of the income;
- resident in a specific tax treaty country; and

- eligible for tax treaty benefits on the income they receive.

Even if you do not get Form NR301 or the information requested in the form to support the beneficial owner's country of residence and eligibility for tax treaty benefits, you may apply a tax treaty rate 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, 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.

#### Note

Collect additional documentation or Form NR301 if the treaty benefit applies only under certain conditions (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 from the beneficial owner in the following circumstances:

- You will withhold the tax rate specified in Part XIII or Part XIII.2 of the *Income Tax Act*.
- You make a payment to an agent or nominee residing in Switzerland. You can withhold tax at the rate given in the Canada – Switzerland tax treaty on all amounts that you pay or credit that are taxable under Part XIII.
- The *Income Tax Act* gives a reduction or exemption (except where the Canada Revenue Agency (CRA) requests written authorization).
- The CRA issues a letter of exemption or written authorization. You can reduce the withholding tax only after you receive the letter or authorization from the CRA.
- You pay dividends to certain organizations of the United Kingdom: As long as certain conditions are met, dividends beneficially owned by an organization that was constituted and is operated in the United Kingdom only to administer or provide benefits under one or more recognized pension plans are exempt from withholding tax under Article 10 (Dividends) of the Canada-United Kingdom tax treaty. The treaty was amended by a protocol that came into effect for withholding tax for calendar years starting on or after January 1, 2015. Withholding agents should get a letter from the United Kingdom tax administration confirming that the recipient meets the criteria in Article 10. The letter should say that the pension plan or plans:

- provide benefits mainly to individuals who are residents of the United Kingdom; and
- are registered under Part 4 of the *Finance Act 2004* (United Kingdom), including pension funds or pension schemes arranged through insurance companies and unit trusts where the unit holders are only pension schemes.

The organization cannot directly or indirectly own more than 10% of the capital or more than 10% of the voting power of the company paying the dividends.

- You pay dividends to certain organizations of Switzerland: As long as certain conditions are met, dividends beneficially owned by an organization that was constituted and is operated in Switzerland only to administer or provide benefits under one or more recognized pension plans are exempt from withholding tax under Article 10 (Dividends) of the Canada-Switzerland tax treaty. The treaty was amended by a protocol that came into effect for withholding tax for calendar years starting on or after January 1, 2012. Withholding agents should get a letter from the Switzerland tax administration confirming that the recipient meets the criteria in Article 10. The letter should say that the pension plan or plans match a pension or retirement plan in Switzerland that Canada recognizes for tax purposes and that is listed on the CRA's website at [www.cra-arc.gc.ca/tx/nnrstdnts/ntcs/swtzrlnd-thrts-eng.html](http://www.cra-arc.gc.ca/tx/nnrstdnts/ntcs/swtzrlnd-thrts-eng.html).

The dividends cannot come from carrying on a trade or a business or from a related person.

The CRA issues a letter of exemption or written authorization to a non-resident for the following:

- Certain amounts paid to the government of another country that is exempt from Part XIII tax either due to a provision in a tax treaty or according to the Doctrine of Sovereign Immunity;
- Certain pensions and similar payments received from Canada if the total amount received from all payers is less than a certain threshold amount;
- Amounts received by organizations or plans exempt from tax under Article XXI of the Canada – United States tax treaty. If the non-resident only gives you an exemption number you must verify the expiry date by checking Guide T4016, *Exempt U.S. Organizations – Under Article XXI of the Canada – United States Tax Convention*.

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

Non-resident agents or nominees who are holding securities on behalf of other non-residents must fill out and send an agent or nominee certificate, as described in the current version of 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* to the payer or another upstream agent or nominee, when applicable.

It is understood that only the entity that directly pays the beneficial owner will have the address and identification

information of the beneficial owner. We expect that entity to maintain this information and not pass it up to a chain of intermediaries. The payer will only receive pooled information in the form of agent or nominee certificate as described in the current version of IC76-12.

## 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 must 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) stating 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, the Philippines, Poland, Portugal (including Azores and Madeira), Romania, Senegal, Slovenia, and Turkey include 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 taxable 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 gives 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) stating 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 fill out Form NR6, *Undertaking to File an Income Tax Return by a Non-Resident Receiving Rent from Real or Immovable Property or Receiving a Timber Royalty*.

The CRA must receive 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, the CRA must receive their 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 fill out:

- 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 stating 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 stated 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](http://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 taxable 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 taxable at a rate of 15% on any amount not otherwise taxed that the mutual fund pays or credits them. 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.

#### 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, go to [www.cra.gc.ca/duedates](http://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 Tax Account Information*, 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.

Make your payment payable to the Receiver General. Send your payment and letter 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 that you can use for your next remittance.

## How to make a remittance

For more information, go to [www.canada.ca/payments](http://www.canada.ca/payments).

### 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 pre-set 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 non-resident account number and the period the remittance covers. For help remitting your non-resident deductions through online banking, please contact your financial institution.

#### My Payment

My Payment is an electronic payment service offered by the CRA that uses *Interac Online* to allow businesses to make payments directly to the CRA from their bank account. Your transaction total cannot be more than the daily withdraw limit that your financial institution set.

Use this service to make payments to one or more CRA accounts, from your personal or business account, in one simple transaction. For more information, go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment).

#### 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 [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount) or My Business Account at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount). For more information, go to [www.cra.gc.ca/prthrzddb-eng.html](http://www.cra.gc.ca/prthrzddb-eng.html).

### Third-party service provider

You may be able to make your payments through a third-party service provider. The third-party service provider will send your Part XIII tax deductions 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 [www.cra.gc.ca/tx/pymnts/wtrnsfr-eng.html](http://www.cra.gc.ca/tx/pymnts/wtrnsfr-eng.html).

#### 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.

#### By mail

If you want to mail your payment to the CRA, make it payable to the **Receiver General** and send it along with your remittance voucher to:

Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1B1

If you don't have a remittance voucher, you can attach a note to your payment giving your non-resident account number, the period the remittance covers, and your name, address, and telephone number.

#### Notes

Do not mail us cash or send it with your return.

If you make a payment that your financial institution does not honour (including a payment on which you put a "stop-payment"), we will charge you a fee.

### 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](http://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 payment payable to the Receiver General, to the address shown at 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. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

### 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 fill out and send Form NR7-R, *Application for Refund of Part XIII Tax Withheld*. The Canada Revenue Agency 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 the current version of Information Circular IC77-16, *Non-Resident Income Tax*.

## NR4 slips

### When to fill out the NR4 slip

You have to fill out an NR4 slip for every non-resident to whom you paid or credited amounts described under Part XIII of the *Income Tax Act*, even if you are not required to deduct any tax. See Appendix B for a list of types of income.

You also have to fill out 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 fill out 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.

**Table to help you decide if you need to file an NR4 slip based on the total gross income and the tax withheld**

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 fill out a large number of slips, we accept certain slips other than our own. For help on how to fill out the slips accurately, consult the guidelines for the production of customized forms at [www.cra.gc.ca/customized](http://www.cra.gc.ca/customized) or see the current version of Information Circular IC97-2, *Customized Forms*.

**Filling out 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 stated in box 18 or 28.
- Report income on line 1 before you report income on line 2.

**Filling out 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 tax year-end in which they 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
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. For more information about residency and tax treaty benefits, see the procedures listed under “Beneficial ownership and tax treaty benefits” on page 7.

**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 program 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 of gross income **and** tax withheld **in the same** currency as stated 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 of Part XIII tax 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, fill in box 15 or 25 (currency code), in order to clearly show 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 entered 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 after the calendar year the slips apply to**. For estates or trusts, give 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 assessed 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.

Give each of your recipients their NR4 slip in one of the following ways:

- one copy sent electronically (for example, by e-mail) if you have the recipient's written consent on paper or in electronic format to send the NR4 slip electronically;
- two copies, sent by mail to the recipient's last known address; or

#### Notes

If NR4 slip copies are not deliverable, you may want to keep the copies with the recipient's file.

If you know that the address you have for a recipient is not correct, do not send the recipient's NR4 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 NR4 slips copies in the recipient's file. You still have to include that NR4 slip information in your NR4 information return when you file it.

- two copies, delivered in person.

Keep a copy of the NR4 slips for your records.

## 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*.

### Filling out the NR4 Summary

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

#### Year end or tax year-end

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

#### Line 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*.

#### Line 88 – Total number of NR4 slips filed

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

#### Lines 18 and 22 – Amounts reported on NR4 slips

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

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

#### Lines 26 and 28 – Amounts reported on forms NR601 or NR602

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

Add the non-resident tax withheld you reported on forms NR601. Enter the total on line 28.

#### Line 30 – Total

Add the amounts reported on lines 18 and 26. Enter the total on line 30.

#### Line 32 – Total non-resident tax withheld

Add the amounts reported on lines 22 and 28. Enter the total on line 32.

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

#### Line 84 – Overpayment

If the amount from line 82 is more than the amount on line 32 (and you do not have to file another return for this account number), enter the difference on line 84. Attach or send us a note giving 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.

#### Line 86 – Balance due

If the amount on line 32 is more than the amount on line 82, enter the difference on line 86. If you have a balance due, attach a payment to your NR4 Summary or send your payment separately for the balance owing. If you remit your payment late, any balance due may be assessed penalties and interest at the prescribed rate.

To help us process your payment correctly, write your non-resident account number on it.

#### Lines 76 and 78 – Person to contact about this return

Enter the name and telephone 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, a Sunday, or a public holiday recognized by the CRA, 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.

### Electronic filing methods

Internet filing will be available starting January 11, 2016.

You **must** file information returns by Internet if you file more than 50 information returns (slips) for a calendar year.

#### 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 file 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; and
- validate data in real time.

After you submit your information return, you will receive a confirmation number that will be your proof that we 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 [www.cra.gc.ca/webforms](http://www.cra.gc.ca/webforms).

#### 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 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 payroll 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, as long as the total submission does not exceed the 150 MB restriction.

#### Note

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.

For more information, go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

#### Web access code

To file your return over the Internet using either the Internet file transfer or Web Forms services, you will need a web access code (WAC), unless you are filing through My Business Account or Represent a Client. The Canada Revenue Agency is no longer giving web access code letters, as a result, you can use the WAC that was issued for the 2012 tax year to file future information returns. If you have misplaced or do not have a WAC, you can obtain one at [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref) by selecting "Need a web access code?." If you cannot obtain your WAC online or would like to change it, you may call the e-Service Helpdesk at 1-877-322-7849.

#### Filing on paper

If you file 1 to 50 slips, we strongly encourage you to file over the Internet using Internet file transfer or Web Forms. We explain these options on this page, under "Electronic filing methods." However, you can still file up to 50 slips on paper.

Whether you print, type, or fill out your slips and summaries by hand, you can order up to 50 at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).

If you choose to file your return on paper, mail it to the Ottawa Technology Centre. You can find the address at the back of this guide.

Fill out **one copy** of the NR4 slip for each non-resident and send them with your NR4 Summary. Enter the information for two different non-residents on one sheet. You must keep a copy of the NR4 slips and the NR4 Summary for your files.

## 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.

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.

## Notes

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 11.

## 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.”

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 about amending or cancelling information returns using the Internet, go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

If you amend or cancel slips using the Internet, we 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 by writing “AMENDED” or “CANCELLED” at the top of each slip. Make sure you fill out 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.

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.

Send one copy of the amended or cancelled slips and NR4 summary, along with a letter explaining the reason for the amendment, to the International and Ottawa Tax Services Office listed at the end of this guide.

### Note

Any address change **cannot** be made by using a NR4 Summary. To change your address, contact the International and Ottawa Tax Services Office listed at the end of the guide.

## Adding slips

After you file your information return, you may discover that you need to send us 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 15.

When submitting additional slips on paper, clearly identify the new slips by writing “ADDITIONAL” at the top of each slip.

File an NR4 Summary for the additional slips showing the revised totals. Clearly write “ADDITIONAL” at the top of the summary.

Send one copy of the additional slips, and NR4 Summary along with a letter explaining the reason for the addition, to the International and Ottawa Tax Services Office. The address is at the end of this guide.

## Replacing slips

If you issue NR4 slips to replace copies the non-residents lost or destroyed, do not send us copies of these slips. 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 fill out 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. Fill out 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. Fill out 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 and Ottawa 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 fill out lines 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.

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

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

## 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

#### Pooled registered pension plan (PRPP)

- 65 PRPP – Periodic payments
- 66 PRPP – Lump-sum payments

#### 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 – Amounts deemed received on deregistration
- 33 RRSP – Amounts deemed received 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

\* 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.

### 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

### 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
<b>Exemptions applicable to dividends only</b>		
M	<p><b>Capital gains dividends and dividends from a foreign business corporation:</b> 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 to which withholding tax applies.</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>
<b>Exemptions applicable to rents, royalties, and similar payments only</b>		
G	<p><b>Copyright royalties:</b> 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><b>Certain rental and leasing payments:</b> 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><b>Cost-sharing arrangements:</b> 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>
<b>Authorization to apply a reduced rate of withholding</b>		
H	<p><b>Rents from real property and timber royalties:</b> 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><b>Pension and similar payments, and acting services:</b> 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>
<b>Exemptions applicable to management or administration fees or charges</b>		
P	<p><b>Management or administration fees or charges:</b> 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>
<b>Exemptions for payments made to non-resident tax-exempt persons</b>		
I	<p><b>Article XXI of the Canada-United States Tax Convention:</b> 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>Current version of Information Circular IC77-16, <i>Non-Resident Income Tax</i>.</p>

Code	Description	References
<b>Other exemptions</b>		
<b>Q</b>	<p><b>Payments to a non-resident that carries on a business in Canada through a permanent establishment in Canada:</b> 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
<b>R</b>	<p><b>Payments made for a business carried on in a country other than Canada:</b> 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>
<b>S</b>	<p><b>Other exempting provisions – <i>Income Tax Act</i>:</b> 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 <b>G</b>, <b>M</b> through <b>P</b>, <b>R</b>, and <b>U</b>.</p>	
<b>T</b>	<p><b>Other exempting provisions:</b> Exemption from withholding tax as a result of other exempting provisions of a tax convention, other than those given above in codes <b>I</b>, and <b>P</b> through <b>R</b>.</p>	
<b>U</b>	<p>Exemption from withholding tax on payments of certain reasonable travel expenses and per diem amounts reimbursed to a non-resident actor.</p>	<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 stated 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 <sup>1</sup>	USD
Australian dollar <sup>1</sup>	AUD
Euro <sup>1</sup>	EUR
Hong Kong dollar	HKD
Philippine peso	PHP
Pound sterling <sup>1</sup>	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 <sup>1,2</sup>	XOF
Communauté Financière Africaine Franc BEAC <sup>1,3</sup>	XAF
Comptoirs Français du Pacifique franc (CFP) <sup>1</sup>	XPF
Kuna (Croatia)	HRK
Czech koruna	CZK
Danish krone <sup>1</sup>	DKK
East Caribbean dollar <sup>1</sup>	XCD
Fiji dollar	FJD
Ghana cedi	GHS
Guatemalan quetzal	GTQ
Honduran lempira	HNL
Hungarian forint	HUF
Iceland krona	ISK
Indian rupee <sup>1</sup>	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 <sup>1</sup>	MAD
Myanmar kyat	MMK
Netherlands Antillian guilder	ANG
New Zealand dollar <sup>1</sup>	NZD
Norwegian krone <sup>1</sup>	NOK
Pakistan rupee	PKR
Panamanian balboa	PAB
Peruvian nuevo sol	PEN
Polish zloty	PLN
Romanian leu	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 <sup>1</sup>	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	VEF
Vietnamese dong	VND

<sup>1</sup> 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*.

<sup>2</sup> Responsible authority: Banque Centrale des États de l’Afrique de l’Ouest.

<sup>3</sup> 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

### Authorizing the withdrawal of a pre-determined amount from your bank account

Pre-authorized debit (PAD) is an online, self-service, payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined payment from your bank account to pay tax on a specific date or dates. You can set up a PAD agreement using the CRA's secure My Business Account service at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount). PADs are flexible and managed by you. You can view historical records, modify, cancel, or skip a payment. For more information, go to [www.canada.ca/payments](http://www.canada.ca/payments) and select the "Pre-authorized debit."

## For more information

### What if you need help?

If you need more information after reading this guide, go to [www.cra.gc.ca/business](http://www.cra.gc.ca/business) and select the topic “International and non-resident taxes,” 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 by automated response. You may hear a beep and experience a normal connection delay.

### Forms and publications

To get our forms and publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call one of the following numbers:

- from Canada and the United States, **1-800-959-5525**;
- from outside Canada and the United States, **613-940-8499**. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.

### Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to [www.cra.gc.ca/lists](http://www.cra.gc.ca/lists).

### Addresses

#### International and Ottawa Tax Services Office

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

#### Ottawa Technology Centre

875 Heron Road  
Ottawa ON K1A 1G9  
CANADA

### Teletypewriter (TTY) users

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

### 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 Canada Revenue Agency (CRA); see the *Taxpayer Bill of Rights*.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA’s correspondence. If you do not have contact information, go to [www.cra.gc.ca/contact](http://www.cra.gc.ca/contact).

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee’s supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, *Service-Related Complaint*.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers’ Ombudsman.

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

### Reprisal complaint

If you believe that you have experienced reprisal, fill out Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to [www.cra.gc.ca/reprisalcomplaints](http://www.cra.gc.ca/reprisalcomplaints).