

T4A: Statement of Pension, Retirement, Annuity, and Other Income

The T4A is the form for the **Statement of Pension, Retirement, Annuity and Other Income** and the amount on the form is used for reporting to Revenue Canada for Income Tax purposes.

The University will issue a T4A slip if the student received other income in the calendar year (January to December) in the form of any of the following:

- Scholarship, bursary, or fellowship payments;
- The value of any tuition waiver for dependent children and/or a spouse (effective in calendar year 2007);
- University subsidy of interest on University-arranged loan programs such as the Scotiabank Loan.

Please refer to the Canada Revenue Agency Income Tax Guidelines for instructions on using this form.

New for 2019 Tax Year

Canada Revenue Agency requires that you provide your Social Insurance Number (SIN) or Individual Tax Number (ITN) so that it can be recorded on your 2019 tax year T4A (and your 2019 tax year T2202).

If you are planning on filing a 2019 tax return, please log into ACORN and record your SIN or ITN in 'Profile & Settings' as soon as possible. If you do not have a SIN, instructions for applying for a SIN can be viewed [here](https://www.canada.ca/en/employment-social-development/services/sin/apply.html) [https://www.canada.ca/en/employment-social-development/services/sin/apply.html]. As an international student, if you are not eligible to get a SIN, you may apply for an ITN.

If you file a 2019 tax return to CRA, and fail to provide a SIN or ITN to the University to report on the 2019 T4A, CRA may subject you to a penalty of \$100 per [section 162, paragraph 5, of the Income Tax Act of Canada](https://laws-lois.justice.gc.ca/eng/acts/i-3.3/page-193.html#h-309807) [https://laws-lois.justice.gc.ca/eng/acts/i-3.3/page-193.html#h-309807] and the University may be subject to a penalty of \$100.

On February 21, 2020, the 2019 tax year T2202 and the T4A will be available on ACORN for you to view and print even if you have NOT recorded your SIN or ITN on ACORN. This information will be submitted to CRA and if there is no SIN or ITN, the field will display 000-000-000.

You can record your SIN or ITN on ACORN and reprint the 2019 T4A even after February 21, 2020 to file the 2019 tax return but the CRA T4A database will not be updated until the beginning of the next month. The University will submit any 2019 T4A information changes to CRA on a monthly basis starting at the end of March 2020.

For example if you record your SIN or ITN on ACORN from February 4th to March 31, 2020, CRA will not receive the updated T4A SIN information until the beginning of April 2020.

Information about this new requirement can be viewed on the CRA website [here](https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-323-your-tuition-education-textbook-amounts/message-educational-institution.html) [https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-323-your-tuition-education-textbook-amounts/message-educational-institution.html].

Scholarship Exemption *New Starting in 2017 Tax Year*

Effective January 1, 2017, changes were made to the definition of a “qualifying student” to ensure that the scholarship exemption remains unaffected by the elimination of the education credit.

For 2017 and later years, to claim a scholarship exemption, you must be enrolled in an educational program in respect of which you are a qualifying student in 2017 or in 2018, or were eligible for the education amount in 2016.

You have to include in your income for the year the total of all of your awards (including artists’ project grants) that is greater than your scholarship exemption as determined below.

The scholarship exemption is calculated by adding all of the following:

- 1) The total of all awards you received that are related to a program of study, where you are a qualifying student and enrolled on a full-time basis.
- 2) The lesser of the awards received and the total of the tuition fees paid and costs incurred for program-related materials for a program of study, where you are a qualifying student and enrolled on a part-time basis.

- 3) The total of all amounts, where each amount is the lesser of each artists' project grant you received and the expenses associated with that grant
- 4) The lesser of \$500 and the total of all awards that you received (including artists' project grants) that exceeds the amounts described in items 1, 2, and 3, added together.

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Frequently Asked Questions:

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Who Receives a T4A slip?

The Canada Revenue Agency (CRA) requires the University to provide a T4A slip to all University of Toronto students to report other income received in the calendar year (January to December) in the form of:

- scholarship, bursary, or fellowship payments paid to the student;
- the value of any tuition waiver for dependant children and/or a spouse (effective in calendar year 2007);
- University subsidy of interest on University-arranged loan programs such as the Scotiabank Loan.

The amount on the T4A Form will show the amount each student received as income from the University of Toronto. For instance, awards and bursaries received from the Rotman School are considered by the Canadian government to be a source of income. In addition, please remember that the interest amount for the Scotiabank Loan Program, subsidized by the Rotman School while you are a registered student, is also considered to be a source of income and will appear on the T4A Form.

When are the T4A slips (paper copy) available?

Student Accounts produces T4A slips that report scholarship, bursary, fellowship, dependant tuition waiver or loan interest subsidy income reported for the current calendar year (January to December) to be mailed to the student's current address on ACORN in late February of the following year.

Undeliverable T4As are returned to Student Accounts so students should ensure that he permanent and mailing addresses on ACORN are updated before the end of the day on February 1st.

T4A slips for the current calendar year (January to December) will be available for viewing and printing on ACORN on February 21st of the following year, and T4A slips for future calendar years will be posted on ACORN on February 21st every year thereafter. For more information, see [When are T4A slips available on ACORN FAQ.](#)

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When are T4A slips available on ACORN?

T4A slips for the current calendar year (January to December) will be available for viewing and printing on ACORN on February 21st of the following year, and T4A slips for future calendar years will be posted on ACORN on February 21st every year thereafter.

The T4A slips on ACORN are available for viewing and printing. The printed copy is acceptable for the purposing of filing the student's income tax return. This date will be posted on the [Student Accounts News and Events board](#) in early February, and an email notification will be sent to the UTOR email addresses of students who are registered in the winter session and have a debit or credit account balance.

If your T4A slip has not been posted on ACORN, refer to the [When are T4A slips \(paper copy\) available FAQ](#).

How long are T4A slips available on ACORN?

T4A slips for the current calendar year (January to December) will be available on [ACORN](#) on February 21st of the following year, and T4A slips for future calendar years will be posted on ACORN on February 21st every year thereafter.

Students can view and print forms as needed for information purposes only. Paper copies are mailed to students for the purposes of filing income taxes. Students who require PIN reactivation can [view instructions](#).

T4As for the most recent seven years will be available on ACORN.

What applications are required to download the T4A form on ACORN?

The T4A form will be available as a [Adobe Portable Document Format](#) (PDF) file. [Adobe® Reader®](#) (5.05 or higher) is required to read the PDF files.

Who to contact for assistance with difficulty with Acrobat Reader or printing the T4A form?

If your computer is attached to a local area network (LAN), you should contact your LAN administrator or technical support person for support. If you are having a problem on a personal computer, you can leave your comments or questions using the SWS feedback button located in the lower left corner. (Be sure to select **Help with Browser or Connectivity Problems** from the **Divisional Contact** drop-down list.)

How can a student obtain a duplicate copy?

Students may request a duplicate paper copy T4A for T4As that are not available on ACORN by contacting Student Accounts at info.studentaccount@utoronto.ca.

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What does the amount on the T4A mean?

Box 105 "Other Income" on the T4A slip will report the sum of:

- scholarship, bursary, fellowship, tuition waiver for dependant children and/or a spouse payments recorded in the student's ACORN student account in the calendar year. Questions regarding these amounts should be directed to [Student Accounts](#).
- scholarship, bursary, fellowship or loan interest subsidy income that the student's financial aid office administers outside of ACORN. Questions regarding these amounts should be directed to the student's financial aid office.

If the amount on the T4A slip is incorrect, students can contact Student Accounts at 416-978-2142 or at info.studentaccount@utoronto.ca.

Where are other useful sources of student tax information?

The Canada Revenue Agency (CRA) website provides [information for students](#) on a wide range of taxation topics. In addition, CRA 's annual [Students and Income Tax brochure](#) is a useful source of information for students.

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