

Chapter 14: Administration of Income Support
(vi) T5007 Supplementary Slips

Intent:	To provide an overview of T5007 supplementary slips (T5's) for the Income Support Program
Act: (if applicable)	N/A
Regulations:	N/A
Overview: (if applicable)	<ul style="list-style-type: none"> • The Income Tax Regulations requires the Department to file a return to report Income Support payments. The T5007 Supplementary Slips (T5's) must be filed on or before the last day of February of the year, following the calendar year to which the information return application applies and to be sent to the client's last known address. • These records are sent to the last active A1 applicant on the case when the T5 is produced. • A T5007 will not be produced for an A1 applicant if the applicant received less than \$500.00 during the reporting year. • The Federal Government requires the T5007 to be used by clients when filing their income tax returns to determine eligibility for the G.S.T. /H.S.T. rebates, the Canada Child Benefit and the Newfoundland and Labrador Child Benefit. However, clients do not pay income tax on the Income Support benefits shown on the T5007. These benefits are used only to determine eligibility for the tax credits. • The T5007 will include benefits recorded in the calendar year, but exclude many Special Needs benefits. Benefits included on the T5 are as follows: <ul style="list-style-type: none"> ○ Family and Individual Benefits ○ Rent, ground rent, mortgage and condo fees. This also includes additional assistance and special needs for rent and mortgage. ○ Utilities included in rental or mortgage requirements ○ Comforts Allowance ○ Cost of Living Allowance (coastal Labrador)

	<ul style="list-style-type: none"> ○ Child Benefit Adjustment ○ Fuel Supplement ○ Guaranteed Income Supplement Supplement ○ Earned Income Supplement ○ Diabetic Diet and other Special Diets ○ High School Incentive Allowance ○ Refunds of credit balances ● The amounts shown on the T5 reflect net amounts. In cases where the clients have declared income, a formula is applied to pro-rate the income proportionally against all requirements to calculate the net amount. ● Any repayments received from clients directly or from all sources on behalf of clients have been deducted from the total assistance which is captured on the T5 slip. ● The T5007 slip includes the name and SIN for the A1 applicant.
Policy:	N/A
Procedure:	<p>T5007 Listings</p> <ul style="list-style-type: none"> ● Each year a listing of clients for whom T5007 slips were produced are sent to the applicable districts. Staff should have access to these listings for any inquiries which are made by clients. <p>Replacement T5's/Adjusted T5's</p> <ul style="list-style-type: none"> ● Where clients contact the Department to have a T5 replaced, staff should complete the T5007 request form and forward to: the Client Payment Services Unit, Finance Division. The form must include: <ul style="list-style-type: none"> ○ Client's name ○ Address ○ Social Insurance Number ○ File/case number ○ Tax year ○ Amount to be reported

- Where clients dispute the amount on the form or there is found to be an error, CSO's must calculate the correct amount taking into account any amounts which were repaid by the client or on the client's behalf during the calendar year. Once calculated, the form should be submitted to Client Payment Services for processing.
- Clients should not be referred directly to the Client Payment Services Unit for a replacement or revised T5.

Authority Level: Client Services Officer

Date Revised: May 5, 2010
