

BC/YUKON COMMAND
The Royal Canadian Legion

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June 4, 2025

TO: All Branches
For Information of Members of Command Executive Council

FROM: Glenn Hodge, Treasurer and Emily Yuan, Controller

SUBJECT: Bursary and Scholarship Tax Compliance

Memo 31.25

Dear Comrades,

We are writing to inform you of the Canada Revenue Agency (CRA) requirements regarding the tax treatment of bursary and scholarship payments.

Per CRA guidelines, a T4A slip must be issued to any bursary/scholarship recipient who receives more than \$500 in bursaries/scholarship from the same issuer within a calendar year.

Information Required for T4A Filing

When Branches issue bursaries/scholarship exceeding \$500 to a recipient, the following information must be collected at the time of application or payment:

- Full legal name of the recipient
- Mailing address
- Social Insurance Number (SIN)

If the bursary/scholarship is paid directly to an educational institution, Branches must also obtain the 15-digit CRA payroll account number of the institution.

Filing Responsibilities

Branches are required to:

1. File T4A slips and the T4A Summary with CRA by February 28 of the year following the calendar year in which the bursary/scholarship was paid.
2. Provide the recipient with their T4A slip by the same deadline.

For example, for bursaries/scholarship paid in 2025, T4As must be filed and distributed no later than February 28, 2026. Please note that late filing may result in penalties and interest from CRA.

Branches may choose to file T4As in one of the following methods:

Filing Method	Best For	Slip Limit	Filing Type
Web Forms	Small filers, manual entry	Up to 100	CRA online portal (real-time)
Internet File Transfer (XML)	Larger filers, automated batch submissions	Unlimited	CRA online portal (upload)
Authorized software (E-file)	Accountants, Bookkeepers, NPOs with software	Depends on software license	Online
Paper Filing	Very small filers	Max 5	Mail

For Branches filing 5 or fewer T4As, fillable PDF forms for the T4A slip and T4A summary are attached to this memo.

Branches filing more than 5 T4As must file electronically, failure to do so will result in CRA penalties.

Note on Scholarships

While scholarships **cannot** be funded from the Poppy Fund, they are subject to the same tax reporting requirements as bursaries.

Action Required

To ensure compliance and avoid delays or penalties, please gather the required recipient information at the time of bursary/scholarship processing.

For additional guidance, please consult CRA's Income Tax Folio S1-F2-C3: Scholarships, Research Grants and Other Education Assistance, available at: [CRA Folio S1-F2-C3](#)

Thank you for your attention to this important matter.

Sincerely,

Glenn Hodge and Emily Yuan
BC/Yukon Command of The Royal Canadian Legion