INFORMATION FOR USERS OF RL-SLIP SOFTWARE

You must use software authorized by Revenu Québec. For each taxation year, the software developer must send you, as applicable,

- a new authorization number certifying that the RL slips generated by the software meet Revenu Québec's requirements;
- a new certification number certifying that the software meets Revenu Québec's requirements for the online transmission of data.

The developer updates the software regularly. You must make sure that you are using the most recent version of the software.

Since Revenu Québec does not verify whether the software complies with all legal provisions and does not check the accuracy of all calculations and data transfers, we cannot be held responsible for programming errors in the calculation of income tax and contributions payable. Both you and the developer are therefore responsible for the correct use of the software and for any omission or inaccuracy in the information provided.

A list of authorized software programs and the names of their developers is given on our website at **www.revenuquebec.ca**.

1 Filing deadlines

By the last day of February of the year following the taxation year covered by the RL slips, you must

- transmit to Revenu Québec the RL-1, RL-2, RL-3, RL-5, RL-6, RL-7, RL-8, RL-14, RL-17, RL-18, RL-21, RL-22, RL-24, RL-25, RL-27 and RL-29 slips;
- transmit to Revenu Québec the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V);
- transmit to Revenu Québec the RL-2, RL-3, RL-5, RL-7, RL-8, RL-14, RL-18, RL-21, RL-22, RL-24, RL-25, RL-27 and RL-29 summaries;
- transmit the RL-1, RL-2, RL-3, RL-5, RL-6, RL-7, RL-8, RL-14, RL-17, RL-18, RL-21, RL-22, RL-24, RL-25, RL-27 and RL-29 slips to the recipients (beneficiaries, employees, investors, etc.).

By the last day of the month following the month in which resource expenses were renounced or the month in which you learned that a person to whom you issued a flow-through share was entitled to allocation of assistance, you must

- transmit the RL-11 slips and form RL-11.S, *Renonciation à des frais ou attribution des montants d'aide par une société*; and
- transmit the RL-11 slips to the renouncees.

By the fifteenth day of the month following the month in which a payment was made further to the disposition or redemption of a security, you must

- transmit the RL-13 slips to Revenu Québec; and
- transmit the RL-13 slips to the owners or sellers.

By the prescribed deadline for filing the *Partnership Information Return* (TP-600-V), you must

- transmit the RL-15 slips and form TP-600-V to Revenu Québec; and
- transmit the RL-15 slips to the members of the partnership.

For more information on the filing deadline for form TP-600-V, see the *Guide to Filing the Partnership Information Return* (TP-600.G-V).

Within 90 days after the end of a trust's taxation year, you must

- transmit the RL-16 slips and the *Trust Income Tax Return* (TP-646-V) to Revenu Québec; and
- transmit the RL-16 slips to the beneficiaries.

By March 31 of a given calendar year if a share was issued in January or February of that year, or by March 31 of the following calendar year if a share was issued after February, you must

- transmit the RL-10 slips, the RL-26 slips and the RL-26 summary to Revenu Québec; and
- transmit the RL-10 and RL-26 slips to the beneficiaries.

2 Transmitting RL slips and summaries to Revenu Québec

If you are filing more than 50 RL slips of the same type, you must send them to Revenu Québec online (in an XML file).

If you are filing fewer than 51 RL slips of the same type, you must send them to Revenu Québec either online (in an XML file) or by mail (on paper). In the case of paper RL slips, send us only copy 1 of each slip.

Note that you must not send us copy 1 of the paper RL slips if you send us the slips online. However, be sure to keep the RL slips on a technology-based medium or keep paper copies of the slips, as applicable.

You must send Revenu Québec a paper copy of the **summaries** by mail. Form RLZ-1.S-V can be transmitted using a Clic Revenu online service.

Send documents to one of the following addresses:

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

2.1 Transmitting RL slips online (in an XML file)

To transmit RL slips online, you must

- make sure that your software supports the transmission of RL slips using the **Transmitting RL Slips Online** service or Revenu Québec's Web services; and
- have obtained a transmitter number (NP) and identification number issued by Revenu Québec.

To obtain an NP, you must complete form ED-430-V, *Transmitter Registration Form*. For more information on transmitting RL slips online, contact the Division de l'acquisition des données électroniques by telephone at 418 659-1020 or 1 866 814-8392 (toll-free), or by email at edi@revenuquebec.ca.

To obtain your identification number or for more information, contact the Direction principale des services à la clientele des entreprises at one of the following numbers:

Québec City area	418 659-4692
Montréal area	514 873-4692
Elsewhere	1 800 567-4692 (toll-free)

2.2 Transmitting RL slips by mail (on paper)

RL slips must be printed on letter size paper (8 1/2 x 11) in **portrait (vertical) format**.

To facilitate reading and data acquisition, we suggest you use paper that conforms to the following specifications:

Parameter	Minimum specifications	Recommended specifictions
Weight	80 to 100 g per m^2	90 g per m2
Thickness	0.076 to 0.127 mm	0.127 mm
Air permeability	50 to 150 Sheffield units	120 Sheffield units
Stiffness	50 to 100 Gurley units	100 Gurley units
Reflectivity	70% or greater	90%
Opacity	85% or greater	90% or greater
Colour	Colour eliminated by scanner (according to ISO 12653-1 and ISO 12653-2 standards)	White

2.3 Why some RL slips are rejected

Although Revenu Québec accepts computer-generated RL slips, we may reject a slip if it does not meet our standards. The following are the most frequently encountered reasons why RL slips are rejected:

- The RL slip does not have an authorization number.
- The RL slip does not meet Revenu Québec's graphic standards.
- The print quality is poor (illegibility, shifting of data).
- The boxes on the RL slip are improperly identified.
- The box explanations or instructions on the back of the RL slip are incorrect.

3 Distributing RL slips to recipients

There are a number of options when it comes to distributing copies of the RL slips to the recipients. If you file paper RL slips you must give each recipient **copy 2** of the slip in person or send it to the recipient by mail or by some other means. If you file RL slips electronically you must obtain the recipient's prior consent in writing (electronically or by mail).