

INFORMATION FOR USERS OF RL-SLIP SOFTWARE

You must use RL-slip software that we have authorized. For each taxation year, the software developer must send you, as applicable:

- a new authorization number (e.g. FS9999999) certifying that the RL slips generated by the software meet our requirements;
- a new certification number (e.g. RQ-99-99-999) certifying that the software meets our requirements for sending data online.

The developer updates the software regularly, so make sure you are using the **most recent version**. You **must use the software for the year the slip is being issued for**.

Since we do not verify whether the software complies with all legal provisions and do 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 under **Software Authorized for Producing and Filing RL-Slip Data** at revenuquebec.ca.

1 Filing and distribution deadlines

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

- file the RL-1, RL-2, RL-3, RL-5, RL-6, RL-7, RL-8, RL-14, RL-18, RL-21, RL-22, RL-24, RL-25, RL-27, RL-29, RL-31 and RL-32 slips with us;
- file the RL-1 summary (RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*) with us;
- file the RL-14 and RL-24 summaries with us;
- distribute the RL-1, RL-2, RL-3, RL-5, RL-6, RL-7, RL-8, RL-14, RL-18, RL-21, RL-22, RL-24, RL-25, RL-27, RL-29, RL-31 and RL-32 slips to the recipients (beneficiaries, employees, investors, etc.).

By March 31 of a given calendar year, if a share was issued in the first 60 days of that year or by March 31 of the following calendar year by the Fonds de solidarité des travailleurs et travailleuses du Québec (FTQ) or by Fondation, you must:

- file the RL-10 slips with us; and
- distribute the RL-10 slips to the contributors.

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

- file the RL-11 slips and form RL-11.S, *Renonciation à des frais ou attribution des montants d'aide par une société*, with us; and
- distribute the RL-11 slips to the renounees (investors).

The debtor or the payment agent must file the RL-13 slips with us by the 15th day of the month following the month in which a payment was made further to the disposition or redemption of a security. However, they must distribute the RL-13 slips to the owners or sellers of the securities when the payment is made.

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

- file the RL-15 slips and form TP-600-V with us; and
- distribute 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:

- file the RL-16 slips and the *Trust Income Tax Return* (TP-646-V) with us; and
- distribute the RL-16 slips to the beneficiaries.

By March 31 of a given calendar year, if a share was issued by Capital régional et coopératif Desjardins in January or February of that year (or by March 31 of the following calendar year in other cases), you must:

- file the RL-26 slips with us; and
- distribute the RL-26 slips to the beneficiaries.

2 Filing RL slips and summaries

If you are filing more than 5 RL slips of the same type (other than RL-13 slips) or if you are filing more than 50 RL-24 slips, you must send them to us online in an XML file using the **Transmitting RL Slips** service.

The maximum number of XML files that can be sent per transmitter number for a given year is 3,599. If you reach the maximum number of files for a given year, you must request a new transmitter number. So it's preferable to group slips rather than send one file per slip.

If you are filing fewer than 6 RL slips of the same type or fewer than 51 RL-24 slips, or you are filing RL-13 slips, you must send them to us online (using the **Transmitting RL Slips** service) or by mail (on paper). For paper RL slips, send us only copy 1 of each slip.

Do not send us copy 1 of the paper RL slips if you send us the slips online. However, keep the RL slips on a technology-based medium or keep paper copies of the slips, as applicable.

You must send us a paper copy of the **summaries** by mail. The RL-1 summary (RLZ-1.S-V) can be prepared and filed online in My Account for businesses.

Send documents to one of the following addresses:

- RL-1 slips, RL-2 slips, RL-25 slips, RL-32 slips and the RL-1 summary

Montréal, Laval, Laurentides, Lanaudière and Montérégie: Revenu Québec C. P. 6700, succursale Place-Desjardins Montréal (Québec) H5B 1J4	Québec City and other regions: Revenu Québec 3800, rue de Marly C. P. 25666, succursale Terminus Québec (Québec) G1A 1B6
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- Form RL-11.S, *Renonciation à des frais ou attribution des montants d'aide par une société*
 Revenu Québec
 C. P. 3000, succursale Place-Desjardins
 Montréal (Québec) H5B 1A4
- RL-31 slips
 Revenu Québec
 3800, rue de Marly
 Québec (Québec) G1X 4A5
- All other RL slips and summaries

Montréal, Laval, Laurentides, Lanaudière and Montérégie: Revenu Québec C. P. 3000, succursale Place-Desjardins Montréal (Québec) H5B 1A4	Québec City and other regions: Revenu Québec 3800, rue de Marly Québec (Québec) G1X 4A5
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2.1 Filing RL slips using the Transmitting RL Slips online service

To send RL slips online in an XML file using the **Transmitting RL Slips** online service, you must:

- make sure that we have certified your software to send data online;
- have a transmitter number (the letters "NP" followed by six digits) and identification number (ten digits) that we issued you.

If you do not have a transmitter number, complete the *Transmitter Registration Form* (ED-430-V), which is available under **Online Services, Forms and Publications** on our website.

To obtain your identification number or for more information, call us at one of the following numbers:

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

For more information on sending RL slips online, call the Division de l'acquisition des données électroniques at 418 659-1020 or 1 866 814-8392 (toll-free), or email it at edi@revenuquebec.ca.

2.2 Sending RL slips by mail (on paper)

RL slips must be printed on white letter size paper (215.9 mm × 279.4 mm [8 1/2 in × 11 in]) in **portrait (vertical) format**.

An authorization number must be printed on copy 1 of all the RL slips that you prepare. In addition, there must be a two dimensional barcode on copy 1 of the RL-1, RL-2, RL-3, RL-15, RL-16, RL-24, RL-25 and RL-31 slips that you file with us.

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

- The RL slip does not have an authorization number.
- The RL slip does not meet our graphic standards.
- The print quality is poor (illegible or displaced data).
- The boxes on the RL slip are misidentified.
- The box explanations or instructions on the RL slip are incorrect.

3 Distributing RL slips to recipients

There are a number of ways to distribute RL slips to recipients. If you file paper RL slips, you must hand deliver **copy 2** of the slip to recipients or send it to them by mail or by some other means. If you want to send recipients their RL slips online, you must first get their consent in writing (online, by mail or by some other means). Recipients must clearly state that they consent to receiving their RL slips online and that their consent remains valid until they inform you of their intention to revoke it. In addition, you must inform recipients of the ways they can revoke their consent. When filing RL slips online, you must:

- protect recipients' personal information;
- be able to verify the identity of any person who provides their consent;
- make sure that information on the RL slips cannot be modified.

However, you can send RL-1 slips to employees, RL-2 and RL-3 slips to beneficiaries and RL-32 slips to holders or beneficiaries online without their prior written consent, as long as all confidentiality requirements are met. For more information, see [canada.ca](https://www.canada.ca). Note that you must give the paper slip to anyone who requests it.

In addition, an authorization number must be printed on copy 2 of all the RL slips that you prepare. –