

# INFORMATION FOR SOFTWARE USERS: TRUSTS

Before using a software product to file the trust income tax return, make sure that the software developer has received an authorization number from Revenu Québec for that product for the year in question. This number must be visible in the upper right-hand corner of the first page of all forms produced by the software.

Revenu Québec does not verify whether the software complies with all legal provisions or check the accuracy of all the calculations and data transfers performed by the software. You are responsible for using the software correctly and for any omissions or errors in the information provided. Consequently, Revenu Québec cannot be held responsible for programming errors in the calculation of income tax payable.

Since software developers regularly update their products, you must ensure that you have the latest version of the software.

The names of authorized software and their developers are available on the Revenu Québec website ([revenuquebec.ca](http://revenuquebec.ca)).

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## 1 Glossary

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### **Computer-generated form**

A form produced using computer software that usually has the same content and layout as the form designed and published by Revenu Québec.

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## 2 Technical specifications

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### 2.1 Format

The format of the forms and the various documents must be between 20.96 cm by 27.31 cm (8 ¼" by 10 ¾") and 21.59 cm by 27.94 cm (8 ½" by 11"). For continuous-feed paper, the acceptable width does not include the margin perforations.

### 2.2 Paper

White, letter-size paper without any watermark must be used for all forms. The weight must be at least 56 g/m<sup>2</sup> (30 M).

### 2.3 Printing

Unused boxes must be left blank. You must ensure that the print quality of your printer is acceptable.

## 3 Filing the trust income tax return

### 3.1 Documents to submit

Documents submitted to Revenu Québec must be duly signed by the authorized person(s). They must also be sent together and placed in the following order, where applicable:

1. a cheque or money order payable to the Minister of Revenue of Québec;
2. form TPF-646.W-V, *Keying Summary for the Trust Income Tax Return*;
3. form TPF-646.X-V, *Keying Summary for Schedules A and F of the Trust Income Tax Return*, if you completed schedule A or F of the return;
4. form TPF-646.Y-V, *Keying Summary for Forms TP-80-V and TP-128.F-V Filed with the Trust Income Tax Return*, if you completed one of the following forms:
  - form TP-80-V, *Business or Professional Income and Expenses*,
  - form TP-128.F-V, *Income Earned by a Trust from the Rental of Immovable Property*;
5. form TPF-646.Z-V, *Keying Summary for Forms Filed with the Trust Income Tax Return*, if you completed one of the following forms:
  - form TP-668.1-V, *Taxable Capital Gains of a Trust That Give Entitlement to a Deduction*,
  - form TP-772-V, *Foreign Tax Credit*,
  - form TP-750-V, *Income Tax Payable by a Trust Resident in Québec That Carries On a Business in Canada, Outside Québec, or by a Trust Resident in Canada, Outside Québec, That Carries On a Business in Québec*,
  - form TP-768.1-V, *Recovery Tax: Qualified Disability Trust*,
  - form TP-653-V, *Deemed Sale Applicable to Certain Trusts*,
  - form 776.42.F-V, *Alternative Minimum Tax of a Trust*;
6. form TP-274.F-V, *Designation of Property as a Principal Residence of a Personal Trust*;
7. form TP-163.1-V, *Interest Paid on a Loan Taken Out on a Life Insurance Policy*;
8. form TP-1129.64-V, *Special Tax Relating to a Registered Education Savings Plan*;
9. form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*;
10. RL-16 slips (in numerical order), if you produce paper forms (see the note below);
11. form MR-69-V, *Authorization to Communicate Information or Power of Attorney*; and
12. form TP-726.30-V, *Income-Averaging for Forest Producers*.

You must also send the breakdown of the amounts entered on the lines of schedules A and B that are automatically generated by the software.

Do not send Revenu Québec the printed version of the *Trust Income Tax Return* (form TP-646-V), its schedules or related forms, because the data in those documents is also contained in the TPF-646.W-V, TPF-646.X-V, TPF-646.Y-V and TPF-646.Z-V keying summaries. However, you must keep the documents in case Revenu Québec requests them.

#### NOTE

**If you prepare more than 50 RL-16 slips before January 1, 2024**, you must file them online in an XML file using software we have authorized. If you prepare 50 or fewer RL-16 slips, you must either file them online in an XML file using authorized software or send them to us on paper by mail or some other means.

However, **as of January 1, 2024, if you prepare six or more RL-16 slips**, you must file them online in an XML file using authorized software. If you prepare five or fewer RL-16 slips, you must either file them online in an XML file using authorized software or send them to us on paper by mail or some other means.

All the documents must be stapled in the upper left-hand corner. Do not staple together the returns of more than one trust or the returns of the same trust for different years.

## 3.2 Addresses

Documents must be sent to the address closest to the trust's place of residence:

Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

If the trust is not resident in Québec, documents must be sent to the Québec City address.

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## 4 Rejection of income tax returns

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Revenu Québec can reject an income tax return if, for example:

- form TPF-646.W-V is missing;
- one or more of forms TPF-646.X-V, TPF-646.Y-V and TPF-646.Z-V that **contain data** are missing;
- the format of forms TPF-646.W-V, TPF-646.X-V, TPF-646.Y-V and TPF-646.Z-V does not meet our requirements (the printer must be compatible with the authorized software);
- the form has not been authorized by Revenu Québec or contains an invalid authorization number;
- amounts (dollars and cents) are entered incorrectly in the boxes provided;
- print quality is poor (illegible or shifted data); or
- the form is received in poor condition.