

INFORMATION FOR USERS OF SOFTWARE FOR GENERATING CORPORATION INCOME TAX FORMS

Before using a software program, you must make sure that the developer has obtained an authorization number for the reproduction of forms from Revenu Québec. This number must appear in the upper right-hand corner of the following forms:

- *Sommaire des champs à saisir des déclarations des sociétés* (form COR-17.W);
- *Sommaire des champs à saisir du formulaire CO-130.A* (form COR-17.X);
- *Sommaire des champs à saisir du formulaire CO-771.1.3* (form COR-17.Y); and
- *Sommaire des champs à saisir du formulaire CO-1137.E* (form COR-17.Z).

The number must also appear in the upper right-hand corner of the first page of

- *Déclaration de revenus des sociétés* (form CO-17); or
- *Déclaration de revenus et de renseignements des sociétés sans but lucratif* (form CO-17.SP); and
- certain related forms.

A list of authorized software is provided on our website, under **Online Services, Forms and Publications**.

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

Software developers update their products regularly. Make sure that you have **the most recent version** of the software.

Please note that Revenu Québec requires corporations established in Québec to file the following documents in French:

- *Sommaire des champs à saisir des déclarations des sociétés* (form COR-17.W);
- *Sommaire des champs à saisir du formulaire CO-130.A* (form COR-17.X);
- *Sommaire des champs à saisir du formulaire CO-771.1.3* (form COR-17.Y);
- *Sommaire des champs à saisir du formulaire CO-1137.E* (form COR-17.Z);
- *Déclaration de revenus des sociétés* (form CO-17);
- *Déclaration de revenus et de renseignements des sociétés sans but lucratif* (form CO-17.SP);
- related forms;
- the final version of the complete financial statements, including any notes.

1 Definition

Computer-generated form

A form that is produced using computer software and that has the same content and general presentation as the form developed and published by Revenu Québec.

2 Filing online

2.1 Requirements

Corporations must file their income tax returns online for taxation years ending after May 31, 2010, where their gross income exceeds \$1 million. Insurance corporations, non-resident corporations and corporations that file their returns in a functional currency (i.e. in a currency other than Canadian dollars) are notably **exempt** from this obligation. Corporations that do not comply with this requirement are liable to a penalty of

- \$250 for a taxation year ending after May 31, 2011;
- \$500 for a taxation year ending after May 31, 2012; or
- \$1,000 for a taxation year ending after May 31, 2013.

Most software authorized by Revenu Québec allows you to file the income tax return and its related forms online, through Clic Revenu electronic services. Filing online has several advantages, including

- acknowledgement when documents are received;
- quicker processing;
- online consultation of notices of assessment.

Important

No software authorized by Revenu Québec allows a corporation to file an **amended** income tax return online.

2.2 Filing

A tax return may be filed online by a corporation's authorized representative or by a professional tax preparer.

Authorized representatives

In order to file an online tax return using an authorized software program, an authorized representative of the corporation must, if it has not already done so, register the corporation with Clic Revenu.

Preparers

Since 2013, preparers that file more than 10 corporation income tax returns have been required to file online and have been subject to a penalty if they do not.

A preparer can file a corporation's income tax returns using authorized software and the preparer's clicSÉQUR user code, the corporation's clicSÉQUR user code or the preparer's NetFile Québec access code.

2.2.1 ClicSÉQUR

Preparers registered with clicSÉQUR can use their user code or the corporation's user code to file a corporation's income tax return.

If a preparer is not already registered for clicSÉQUR, the preparer can register using Revenu Québec's online services. To finalize registration, the preparer must also mail form LEW-1-V, *clicSÉQUR and Services Offered by Government Departments and Agencies: Application for Registration*, to Revenu Québec.

To register as the person responsible for online services for the corporation, the preparer must also send Revenu Québec form LEW-2-V, *clicSÉQUR and Services Offered by Government Departments and Agencies: Power of Attorney or Revocation of a Power of Attorney*, along with **one** of the following documents:

- a resolution confirming that the corporation has authorized the preparer to register for clicSÉQUR as the person responsible for the corporation's online services;
- the corporation's by-laws;

- the corporation's articles of incorporation; or
- a unanimous shareholders agreement, where the corporation has more than one director.

For more information, see the **Online Services, Forms and Publications** section of Revenu Québec's website.

2.2.2 NetFile Québec

Since June 2010, all tax preparers registered with NetFile Québec have been automatically authorized to file corporation income tax returns online.

A preparer that wishes to register for NetFile Québec must first register for MyAccount for professional representatives. Revenu Québec will then send the preparer a NetFile Québec tax preparer number by secure email.

In order for a preparer to use NetFile Québec to file a corporation's income tax return, an authorized representative of the corporation must complete and sign two copies of form CO-1000.TE, *Transmission par Internet de la déclaration de revenus d'une société*. The corporation and preparer must **each keep a copy** for at least six years following the end of the taxation year covered by the form.

2.3 Documents to be submitted with the online income tax return

If you file an income tax return and also claim a tax credit online, you must attach a copy of any certificates, attestations or other documents relevant to the claim. These documents can be submitted as PDF files, depending on the features of the authorized software program used. **Printed copies need not be submitted.**

To see which documents you must enclose for each tax credit, consult the **Businesses** section of Revenu Québec's website.

Note

Where the income tax return is filed online, you must complete and file the entire *General Index of Financial Information* (GIFI) (RC4088), which is available from the Canada Revenue Agency.

2.4 Information concerning online services or technical problems

For more information about online services or for technical problems, call 1 866 423-3234 (toll-free).

3 Filing by mail

Part 3 pertains to insurance corporations, non-resident corporations and corporations that file their income tax return in a foreign currency. Any other corporation is also authorized to file its income tax return by mail, provided that its gross income does not exceed \$1 million in a taxation year ending after May 31, 2010. Such corporations are not required to file their income tax returns online.

3.1 Requirements

Before mailing any computer-generated income tax returns, you must make sure that the following specifications are met.

3.1.1 Paper

Forms must be printed on 30M (56 g/m²) white paper.

3.1.2 Printing

The typeface and ink colour used for the text and figures must be the same as or similar to those used in the forms published by Revenu Québec.

The following forms must be printed on **one side only**:

- *Données de la déclaration de revenus des sociétés* (form COR-17.U);
- *Sommaire des champs à saisir des déclarations des sociétés* (form COR-17.W);
- *Sommaire des champs à saisir du formulaire CO-130.A* (form COR-17.X);
- *Sommaire des champs à saisir du formulaire CO-771.1.3* (form COR-17.Y);
- *Sommaire des champs à saisir du formulaire CO-1137.E* (form COR-17.Z);
- *Autorisation relative à la communication de renseignements, procuration ou révocation* (form MR-69).

Make sure that the name, address and telephone number of the person or business that prepared the income tax return is printed on page 3 of form COR-17.W, *Sommaire des champs à saisir des déclarations des sociétés*.

3.2 Documents to be enclosed with the income tax return

If you file an income tax return and also claim a tax credit by mail, you must attach a copy of any certificates, attestations or other documents relevant to the claim.

To see which documents you must enclose for each tax credit, consult the **Businesses** section of Revenu Québec's website.

To ensure that the return is processed faster, enclose all the pages of the following documents submitted to Revenu Québec, as applicable, in the order they are listed below:

- (a) a cheque or money order payable to the Minister of Revenue of Québec;
- (b) *Données de la déclaration de revenus des sociétés* (form COR-17.U);
- (c) *Sommaire des champs à saisir des déclarations des sociétés* (form COR-17.W);
- (d) *Sommaire des champs à saisir du formulaire CO-130.A* (form COR-17.X);
- (e) *Sommaire des champs à saisir du formulaire CO-771.1.3* (form COR-17.Y);
- (f) *Sommaire des champs à saisir du formulaire CO-1137.E* (form COR-17.Z);
- (g) *Déclaration de revenus des sociétés* (form CO-17) or *Déclaration de revenus et de renseignements des sociétés sans but lucratif* (form CO-17.SP);
- (h) the following related forms and schedules of the corporation income tax return, presented in the order they are listed below:

1. CO-1136	17. CO-1137.E	32. CO-1029.8.36.AL
2. CO-17.A.1	18. CO-771.2.1.2	33. CO-1029.8.36.FM
3. CO-1012	19. CO-1138.1	34. CO-1029.8.36.ID
4. CO-1140	20. CO-1139	35. CO-1029.8.36.SD
5. CO-1167	21. CO-1159.2	36. FM-220.3
6. CO-1029.8.36.IN	22. RD-1029.7	37. CO-1027.VE
7. CO-771	23. RD-1029.8.6	38. CO-17S.2
8. CO-130.B	24. RD-1029.8.16.1	39. CO-17S.3
9. CO-786	25. CO-1029.8.33.6	40. CO-17S.4
10. CO-1140.A	26. CO-1029.8.33.10	41. CO-17S.232
11. CO-1136.CS	27. CO-1029.8.33.13	42. TP-1029.8.36.EC
12. CO-771.R.3	28. CO-1029.8.35	43. TP-1029.9
13. RD-222	29. CO-1029.8.36.5	44. any other required forms and schedules, as applicable;
14. CO-771.R.14	30. CO-1029.8.36.7	
15. CO-130.A	31. CO-1175.4	
16. CO-771.1.3		

- (i) the RL slips in numerical order;
- (j) official receipts, advance rulings, eligibility certificates and other certificates or attestations, prospectus receipts and other documents relevant to any tax credit being claimed, if applicable;
- (k) the complete financial statements of the corporation and of the partnership of which it is a member, if applicable;
- (l) *Autorisation relative à la communication de renseignements, procuration ou révocation* (form MR-69).

Notes

- Staple the income tax return and the other documents together (in the upper left-hand corner).
- Do not staple together the returns of different corporations or returns for different taxation years.
- All correspondence must be sent under separate cover.

3.3 Why some returns are rejected

A printed copy of a computer-generated return may be rejected and returned to the corporation for the following main reasons:

- Form COR-17.W, *Sommaire des champs à saisir des déclarations des sociétés*, is missing;
- Forms CO-130.A, CO-771.1.3 and CO-1137.E are present, but their summaries (COR-17.X, COR-17.Y and COR-17.Z) are missing;
- The images of forms COR-17.W, COR-17.X, COR-17.Y and COR-17.Z are non-compliant (printer configuration must be compatible with the authorized software);
- The form used has not been authorized by Revenu Québec, or has an invalid authorization number.
- Amounts (dollars and cents) are entered incorrectly in the boxes;
- The print quality is poor (illegibility, shifting of data);
- The form is received in poor condition;
- An English version of the income tax return was filed.

3.4 Amended return

To amend a filed return, complete form CO-17.R, *Demande de redressement d'une déclaration de revenus ou d'une déclaration de revenus et de renseignements*, and enclose it with the amended return. Enclosing form CO-17.R with the amended return will enable Revenu Québec to process the request more quickly.

3.5 Submitting income tax returns

Income tax returns must be sent to one of the following addresses:

Montréal

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

Québec city

Revenu Québec
3800, rue de Marly
C. P. 25333
Québec (Québec) G1X 4A5