

# 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 (e.g., FS9999999) certifying that the RL slips generated by the software meet Revenu Québec's requirements;
- a new certification number (e.g., RQ-99-99-999) 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](http://www.revenuquebec.ca).

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## 1 Filing and distribution deadlines

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

- file with Revenu Québec 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-30 and RL-31 slips;
- file with Revenu Québec the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V);
- file with Revenu Québec the RL-14 and RL-24 summaries;
- 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-30 and RL-31 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 du Québec (FTQ) or by Fondation, you must:

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

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:

- file the RL-11 slips and form RL-11.S, *Renonciation à des frais ou attribution des montants d'aide par une société*, with Revenu Québec; and
- distribute 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, the debtor or the payment agent must file the RL-13 slips with Revenu Québec. In addition, the debtor or the payment agent must distribute, at the time of payment, the RL-13 slips to the owners or sellers of the securities.

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 Revenu Québec; 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 Revenu Québec; 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 if a share was issued after February, you must:

- file the RL-26 slips and the RL-26 summary with Revenu Québec; and
- distribute RL-26 slips to the beneficiaries.

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## 2 Filing RL slips and summaries with Revenu Québec

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**If you are filing more than 50 RL slips of the same type**, you must send them to Revenu Québec using the **Transmitting RL Slips Online** service.

**If you are filing fewer than 51 RL slips of the same type**, you must send them to Revenu Québec either online (using the **Transmitting RL Slips Online** service) 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 filed using My Account for businesses.

Send documents to one of the following addresses:

- RL-1 slips, RL-2 slips, RL-25 slips and form RLZ-1.S-V

**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

- RL-31 slips

**Québec City and other regions:**

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

## 2.1 Filing RL slips using Revenu Québec's Transmitting RL Slips Online service

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

- make sure that your software is authorized by Revenu Québec to transmit data online;
- have a Revenu Québec-issued transmitter number (the letters "NP" followed by six digits) and identification number.

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. For more information on sending 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](mailto:edi@revenuquebec.ca).

To obtain your identification number or for more information, contact 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)

## 2.2 Sending RL slips by mail (on paper)

RL slips must be printed on white letter size paper (21.59 cm x 27.94 cm or 8 ½ in x 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 Revenu Québec.

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 Revenu Québec's 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 back of the RL slip are incorrect.

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## 3 Distributing RL slips to recipients

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There are a number of ways to distribute RL slips to recipients. If you file paper RL slips you must give each recipient **copy 2** of the slip in person or send it to them 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).

Note that an authorization number must be printed on copy 2 of all the RL slips that you prepare.