

Cantax FormMaster

Frequently Asked Questions

2018 Versions

Publication	Subject/Question	Affected Versions
March 2019	Changes at Revenu Québec: Request your Représentant PRO + accreditation without being a member of a professional order	Not applicable
Item updated in the week of March 10, 2019 February 2019	Additional capital cost allowance of 30% - Creation of a separate class in Québec	Version 2018 2.0 and subsequent
February 2017	Amount in box 048 of the T4A slip not displayed in box O of the RL-1 slip with the RD code	Version 2016 1.0 and subsequent
March 2016	T5013 – Limited liability partnership (LLPs) - Partial shield and full shield	Version 2015 2.0 and subsequent
February 2016	RL-31 slip - How do I proceed to correctly complete the RL-31 slip?	Version 2015 1.0 and subsequent
February 2014	Amending slips and RL slips that were already issued	Version 2014 1.0 and subsequent
February 2013	RL slip sequential numbers	Version 2014 1.0 and subsequent
February 2011	Electronic Filing of slips	Version 2014 1.0 and subsequent
January 2011	Using Preprinted Forms	Version 2014 1.0 and subsequent

Federal

T5013 – Limited liability partnership (LLPs) - Partial shield and full shield

(Published in March 2016 and applicable to the current version)

QUESTION

What is the difference between a “partial shield” limited liability partnership (LLP) and a “full shield” limited liability partnership? What are the impacts of this distinction on the partnership information return (T5013)?

ANSWER

In 2015, the Canada Revenue Agency (CRA) introduced a new partner code, i.e. code “5,” for box 002 of the T5013 slip.

According to the CRA, the new code is for partners of an LLP that grants a full shield to the partners (according to subsections 40(3.14) and 96(2.4)).

For purposes of the partnership information return, according to certain provincial and territorial laws, there are two types of LLPs:

1. LLP that grants a partial shield:

An LLP that limits the member’s liability for debts and obligations of the partnership, or any member of the partnership, arising from negligent acts or omissions or misconduct or fault of another member of the partnership or an employee, agent or representative of the partnership in the course of the partnership business while the partnership is an LLP.

The CRA considers the active partners of a partial shield LLP as general partners. **Therefore, the partner code “5” should not be used for partners of such partnership; instead, select code “2,” *General partner*.**

In *Cantax FormMaster*, to indicate that an LLP grants a partial shield, proceed as follows:

- Select box “03,” *Limited liability partnership*, on line 086 of the T5013FIN form.
- Answer “No” to the question *Is the partnership a limited liability partnership granting a “full shield” to its partners (according to subsections 40(3.14) and 96(2.4))?*
- Select the partner code “2” on the line Member’s code in the “Filing details” section of the T5013 Data entry screen.

T5013FIN

024	City	Province/State	081	...																				
025	Country	026	086 Type of partnership at the end of the fiscal period																					
027	Postal or ZIP code	028	<table border="0"> <tr> <th colspan="2">Non tax shelter</th> <th colspan="2">Tax shelter (TS)</th> </tr> <tr> <td><input type="checkbox"/> 01</td> <td>General partnership</td> <td><input type="checkbox"/> 11</td> <td>General partnership</td> </tr> <tr> <td><input type="checkbox"/> 02</td> <td>Limited partnership</td> <td><input type="checkbox"/> 12</td> <td>Limited partnership</td> </tr> <tr> <td><input checked="" type="checkbox"/> 03</td> <td>Limited liability partnership</td> <td><input type="checkbox"/> 13</td> <td>Co-ownership</td> </tr> <tr> <td><input type="checkbox"/> 08</td> <td>Investment club</td> <td><input type="checkbox"/> 19</td> <td>Other (specify below)</td> </tr> </table>		Non tax shelter		Tax shelter (TS)		<input type="checkbox"/> 01	General partnership	<input type="checkbox"/> 11	General partnership	<input type="checkbox"/> 02	Limited partnership	<input type="checkbox"/> 12	Limited partnership	<input checked="" type="checkbox"/> 03	Limited liability partnership	<input type="checkbox"/> 13	Co-ownership	<input type="checkbox"/> 08	Investment club	<input type="checkbox"/> 19	Other (specify below)
Non tax shelter		Tax shelter (TS)																						
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<input type="checkbox"/> 08	Investment club	<input type="checkbox"/> 19	Other (specify below)																					
Location of the partnership's books and records (if different from the head office address) Has this location changed since the last time you filed a partnership information return? 030 <input type="checkbox"/> 1 Yes <input checked="" type="checkbox"/> 2 No If Yes , enter the address of the new location on lines 031 to 038:			If the partnership is a tax shelter (TS), enter the TS identification number: 087																					
031	City		Province/State																					
032	Country		Postal or ZIP code																					
035	City		Province/State																					
036	Country		Postal or ZIP code																					
037	City		Province/State																					
038	Country		Postal or ZIP code																					

Documents required to be attached to this T5013 FIN, Partnership Financial Return

- The T5013 Summary, *Summary of Partnership Income*, and a copy of the T5013, *Statement of Partnership Income*, issued to partners and nominees or agents.
- The GIFI schedules; 100, 125, 140 (when more than one schedule 125 is filed), and schedule 141 which is not required for investment clubs.
- Schedule 1 (if you are an inactive partnership, see line 280 in the guide for more information) and Schedule 50.
- Answer all of the following questions. For each **Yes** response, **attach** the schedule to the partnership return, unless otherwise instructed.

Is the partnership a limited liability partnership granting a "full shield" to its partners (according to subsections 40(3.14) and 96(2.4))? Yes No

T5013 Data entry screen

Select this box if you want to file this slip/RL slip	<input type="checkbox"/> (T5013)	<input type="checkbox"/> (RL-15)
Select this box if you want to print the instructions for the T5013 slip	<input checked="" type="checkbox"/> (T5013)	<input checked="" type="checkbox"/> (RL-15)
Select this box if this is a duplicate slip	<input type="checkbox"/>	
Select this box if this is an additional slip	<input type="checkbox"/>	
RL-15 serial number (for laser printing)	600000015	
RL-15 serial number (if the slip was amended)		
Select this box to complete the RL-15 slip	<input checked="" type="checkbox"/>	
Member's code	2 (T5013, box 002)	2 (RL-15, box 40)
Type of partner	0 Limited partner 1 Specified member (passive partner) 2 General partner 3 Limited partner's exempt interest 4 Nominee or agent 5 Partner of a LLP (full shield)	
If the partner is a partnership, does this partnership have one or more corporations among its member?	1 (RL-15, box 41)	
The functional currency code		

2. LLP that grants a full shield:

The partners of such a partnership are protected not only from the liability for debts and obligations of the partnership covered by the partial shield (the debts and obligations arising from negligent acts or omissions or misconduct or fault), but also from all partnership liabilities (for example, from partnership accounts payable).

As a result, the CRA considers the active partners of such an LLP as limited partners. Partner code "5" should be used to designate those partners.

Note that the following exceptions apply to the partners of a full shield LLP:

- The partners’ income/losses must be indicated in the boxes for limited partners (box 101, 103, 104 or 107).
- The at-risk amount applies to partners’ losses, investment tax credits and resource expenses.
- Deemed gains under subsection 40(3.1) are applicable when they relate to a negative ACB.

In *Cantax FormMaster*, to indicate that an LLP grants a **full shield**, proceed as follows:

- Select box “03,” *Limited liability partnership*, on line 086 of the T5013FIN form.
- Answer “Yes” to the question *Is the partnership a limited liability partnership granting a “full shield” to its partners (according to subsections 40(3.14) and 96(2.4))?*
- Select the partner code “5” on the line *Member’s code* in the “Filing details” section of the T5013 Data entry screen.

T5013FIN

<p>024 City _____ Province/State _____</p> <p>025 _____ 026 _____</p> <p>Country _____ Postal or ZIP code _____</p> <p>027 ... 028 _____</p> <p>Location of the partnership’s books and records (if different from the head office address) Has this location changed since the last time you filed a partnership information return? 030 <input type="checkbox"/> 1 Yes <input checked="" type="checkbox"/> 2 No</p> <p>If Yes, enter the address of the new location on lines 031 to 038:</p> <p>031 _____</p> <p>032 _____</p> <p>City _____ Province/State _____</p> <p>035 _____ 036 _____</p> <p>Country _____ Postal or ZIP code _____</p> <p>037 ... 038 _____</p>	<p>081 _____</p> <p>086 Type of partnership at the end of the fiscal period</p> <table border="0"> <tr> <th style="text-align: left;">Non tax shelter</th> <th style="text-align: left;">Tax shelter (TS)</th> </tr> <tr> <td><input type="checkbox"/> 01 General partnership</td> <td><input type="checkbox"/> 11 General partnership</td> </tr> <tr> <td><input type="checkbox"/> 02 Limited partnership</td> <td><input type="checkbox"/> 12 Limited partnership</td> </tr> <tr> <td><input checked="" type="checkbox"/> 03 Limited liability partnership</td> <td><input type="checkbox"/> 13 Co-ownership</td> </tr> <tr> <td><input type="checkbox"/> 08 Investment club</td> <td><input type="checkbox"/> 19 Other (specify below)</td> </tr> </table> <p>_____</p> <p>_____</p> <p>If the partnership is a tax shelter (TS), enter the TS identification number: 087 _____</p>	Non tax shelter	Tax shelter (TS)	<input type="checkbox"/> 01 General partnership	<input type="checkbox"/> 11 General partnership	<input type="checkbox"/> 02 Limited partnership	<input type="checkbox"/> 12 Limited partnership	<input checked="" type="checkbox"/> 03 Limited liability partnership	<input type="checkbox"/> 13 Co-ownership	<input type="checkbox"/> 08 Investment club	<input type="checkbox"/> 19 Other (specify below)
Non tax shelter	Tax shelter (TS)										
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<p>Documents required to be attached to this T5013 FIN, Partnership Financial Return</p> <ol style="list-style-type: none"> 1. The T5013 Summary, <i>Summary of Partnership Income</i>, and a copy of the T5013, <i>Statement of Partnership Income</i>, issued to partners and nominees or agents. 2. The GIFI schedules; 100, 125, 140 (when more than one schedule 125 is filed), and schedule 141 which is not required for investment clubs. 3. Schedule 1 (if you are an inactive partnership, see line 280 in the guide for more information) and Schedule 50. 4. Answer all of the following questions. For each Yes response, attach the schedule to the partnership return, unless otherwise instructed. <p>Is the partnership a limited liability partnership granting a "full shield" to its partners (according to subsections 40(3.14) and 96(2.4))? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>											

T5013 Data entry screen

Select this box if you want to file this slip/RL slip	<input type="checkbox"/> (T5013)	<input type="checkbox"/> (RL-15)
Select this box if you want to print the instructions for the T5013 slip	<input checked="" type="checkbox"/> (T5013)	<input checked="" type="checkbox"/> (RL-15)
Select this box if this is a duplicate slip	<input type="checkbox"/>	
Select this box if this is an additional slip	<input type="checkbox"/>	
RL-15 serial number (for laser printing)	600000015	
RL-15 serial number (if the slip was amended)		
Select this box to complete the RL-15 slip	<input checked="" type="checkbox"/>	
Member's code	5 (T5013, box 002)	0 (RL-15, box 40)
Type of partner	<input type="checkbox"/> 0 Limited partner <input type="checkbox"/> 1 Specified member (passive partner) 05) <input type="checkbox"/> 2 General partner <input type="checkbox"/> 3 Limited partner's exempt interest <input type="checkbox"/> 4 Nominee or agent <input checked="" type="checkbox"/> 5 Partner of a LLP (full shield)	1 (RL-15, box 41)
If the partner is a partnership, does this partnership have one or more corporations among its member ?		
The functional currency code		

Québec*(Published in February 2019)***Changes at Revenu Québec: Request your Représentant PRO + accreditation without being a member of a professional order****QUESTION**

What are the changes made by *Revenu Québec* to the accreditation criteria for the *Représentant PRO +* group of services?

ANSWER

You no longer need to be a member of a professional order to change from the *Représentant PRO* to the *Représentant PRO +* group of services in My Account for professional representatives.

With the *Représentant PRO +* group of services, you can create, manage and carry out mandates online as well as represent your clients. You can also:

- view and file consumption tax returns;
- view and file source deductions and employer contributions returns;
- view the summary of the tax obligations connected with your mandates and see deadlines and balances due.

For more information on everything *Représentant PRO +* has to offer and to request the change, go to <https://www.revenuquebec.ca/fr/representants/mon-dossier-cest-quoi/representant-pro-1/> (available in French only).

(Published in February 2019 and applicable to the current version - Item updated in the week of March 10, 2019)

Additional capital cost allowance of 30% - Creation of a separate class in Québec

QUESTION

According to the *Information Bulletin 2018-9* of *Ministère des Finances du Québec*, property eligible for the additional CCA of 30% in Québec acquired after December 3, 2018, must be presented in a separate class. As no distinction is necessary at the federal level, how do I present the separate class in Québec only in Form T5013 General CCA, *General CCA Classes* (Jump Code: T5013CCAR)?

ANSWER

To explain the creation of a separate class in Québec only, we will use the following example:

- The taxpayer is a partnership whose taxation year starts January 1 and ends December 31, 2018.
- A class 50 had been created in a prior taxation year.
- On November 25, 2018, the partnership acquired a class 50 property of \$10,000. This property is not eligible for the additional CCA of 30 %, as it was acquired before December 4, 2018.
- On December 12, 2018, the partnership acquired a class 50 property of \$15,000. This property is eligible for the additional CCA of 30%, as it was acquired after December 3, 2018.

Treatment will be the following:

- At the federal level, the total additions of \$25,000 must be presented in the already existing class 50.
- In Québec, the property acquired on November 25, 2018, must be presented in the already existing class 50. As for the property acquired on December 12, 2018, it must be presented in a separate class, in accordance with the *Information Bulletin 2018-9*.

To present the above in the program, proceed as follows:

1. In the already existing class 50, on the line *Additions (accelerated investment incentive property)* of the **Federal** column of Form T5013 General CCA, *General CCA Classes*, enter \$25,000, which corresponds to the total additions in class 50.

	Federal	Québec	
CCA rate	55.00 %	55.00 %	
Opening UCC	100,000 00	100,000 00	1
Adjustments	± 0 00	0 00	2
Additions (1/2 year rule)	+ 0 00	0 00	3
Additions (full year rule)	+ 0 00	0 00	4
Additions (accelerated investment incentive property) ¹	+ 25,000 00	25,000 00	
Disposals	- 0 00	0 00	5
UCC balance before CCA	= 125,000 00	125,000 00	6
1/2 of net additions minus the adjustment for the additions of the Accelerated Investment Incentive property	- 12,500 00	-12,500 00	7
Balance for CCA	= 137,500 00	137,500 00	8
Maximum allowable CCA	75,625 00	75,625 00	9
CCA claimed	75,625 00	75,625 00	10
Closing UCC (line 6 - line 10)	49,375 00	49,375 00	11

2. On the corresponding line of the **Québec** column, use an override to enter the cost of additions of \$10,000, which corresponds to the cost of the property not eligible for the additional CCA of 30%.

	Federal	Québec	
CCA rate	55.00 %	55.00 %	
Opening UCC	100,000 00	100,000 00	1
Adjustments	± 0 00	0 00	2
Additions (1/2 year rule)	+ 0 00	0 00	3
Additions (full year rule)	+ 0 00	0 00	4
Additions (accelerated investment incentive property) ¹	+ 25,000 00	10,000 00	
Disposals	- 0 00	0 00	5
UCC balance before CCA	= 125,000 00	110,000 00	6
1/2 of net additions minus the adjustment for the additions of the Accelerated Investment Incentive property	- 12,500 00	-5,000 00	7
Balance for CCA	= 137,500 00	115,000 00	8
Maximum allowable CCA	75,625 00	63,250 00	9
CCA claimed	75,625 00	63,250 00	10
Closing UCC (line 6 - line 10)	49,375 00	46,750 00	11

3. Create a new class 50 for property eligible for the additional CCA of 30%.

T5013CCAR

2-Hardware (30% Qc) [New] [Delete] [Search]

1-Hardware
2-Hardware (30% Qc)

General CCA Classes

Partnership's name _____

Description of the asset Hardware (30% Qc)

- In this new class, on the line *Additions (accelerated investment incentive property)* of the **Québec** column, use an override to enter \$15,000, which corresponds to the cost of the property eligible for the additional CCA of 30%.

	Federal	Québec	
CCA rate	55.00 %	55.00 %	
Opening UCC	0 00	0 00	1
Adjustments	± 0 00	0 00	2
Additions (1/2 year rule)	+ 0 00	0 00	3
Additions (full year rule)	+ 0 00	0 00	4
Additions (accelerated investment incentive property) ¹	+ 0 00	15,000 00	4
Disposals	- 0 00	0 00	5
UCC balance before CCA	= 0 00	15,000 00	6
1/2 of net additions minus the adjustment for the additions of the Accelerated Investment Incentive property	- 0 00	-7,500 00	7
Balance for CCA	= 0 00	22,500 00	8
Maximum allowable CCA	0 00	12,375 00	9
CCA claimed	0 00	12,375 00	10
Closing UCC (line 6 - line 10)	0 00	2,625 00	11

- In the new class created at step 4, answer “Yes” to the questions *Eligible for the additional CCA of 30% in Québec?* and enter the amount of the additional CCA claimed on the line *Additional CCA of 30% calculated on acquisitions of the current fiscal year claimable in the next fiscal year* in the new Section “Classes 14, 14.1, 43.1, 43.2, 44, 50 and 53 only.” The amount of the additional CCA will be updated to the line *Additional CCA of 30% calculated on acquisitions of the previous fiscal year claimable in the current fiscal year* when carrying forward the file. The amount will then be updated to Form TP-600 Schedule F, *Net Income for Income Tax Purposes*.

Classes 14, 14.1, 43.1, 43.2, 44, 50 and 53 only

Eligible for the additional CCA of 30% in Québec**? Yes No

Additional CCA of 30% calculated on acquisitions of the previous fiscal year claimable in the current fiscal year

Additional CCA of 30% calculated on acquisitions of the current fiscal year claimable in the next fiscal year

** In Québec, eligible property in classes 14, 14.1, 43.1, 43.2, 44, 50 and 53 acquired after December 3, 2018, qualifies for an additional CCA of 30% for the taxation year following the year in which the property was acquired. Eligible property of a same class that qualifies for this additional CCA must be presented in a separate class in Québec, whereas it must be grouped with the other property of this class at the federal level. Consult the Help of this form for the procedure on how to create a separate class.

6. If the acquired property is eligible for the special depreciation rules in Québec, answer “Yes” to the question *Does the line Additions (accelerated investment incentive property) include property eligible for the special accelerated depreciation rules in Québec?* and enter the capital cost of the eligible assets in the new Section “Classes 14, 44 and 50 only” of the new class created at step 4. As a result, a CCA corresponding to the total cost of the assets will be calculated on the line *Maximum allowable CCA* in the Québec column.

Classes 14, 44 and 50 only			
Does the line <i>Additions (accelerated investment incentive property)</i> include property eligible for the special accelerated depreciation rules in Québec***?			
		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If "Yes," enter the capital cost of these assets.			15,000.00
*** For more information about the special accelerated depreciation rules in Québec for property acquired and available for use after December 3, 2018, consult the Help of this form.			
CCA rate		55.00 %	55.00 %
Opening UCC		0.00	0.00
Adjustments	±	0.00	0.00
Additions (1/2 year rule)	+	0.00	0.00
Additions (full year rule)	+	0.00	0.00
Additions (accelerated investment incentive property) ¹	+	0.00	15,000.00
Disposals	-	0.00	0.00
	UCC balance before CCA	=	0.00
			15,000.00
1/2 of net additions minus the adjustment for the additions of the Accelerated Investment Incentive property	-	0.00	-12,272.73
	Balance for CCA	=	0.00
			27,272.73
Maximum allowable CCA		0.00	15,000.00
CCA claimed		0.00	15,000.00
Closing UCC (line 6 - line 10)		0.00	0.00

RL-31 slip

(Published in February 2016 and applicable to the current version)

QUESTION

How do I proceed to correctly complete the RL-31 slip?

ANSWER

1. Create one file per owner (for all of the buildings owned). If there are more than one owner for a particular building, identify only one owner in Form Identification, *Client Identification and Other Information* (Jump Code: ID).
2. Create an RL-31 slip for each dwelling of the building. For example a client owner of a building of six dwellings will have to prepare six RL-31 slips.
3. In each of the RL-31 slips, enter the complete address of the dwelling, i.e. the number, the street, the city and the postal code, **with the apartment number, where applicable.**
4. In each of the RL-31 slips, enter the last name and the first name of all tenants or subtenants who have signed a lease and are living in the dwelling.

Slips

(Published in February 2018 and applicable to the current version)

Amount in box 048 of the T4A slip not displayed in box O of the RL-1 slip with the RD code

QUESTION

Why does the program not calculate the amount in box RL-1 RD when an amount is entered in box 048, *Fees for services*, and the check box **Select this box if you want to complete the RL-1 (box O)** is selected?

ANSWER

According to the *Guide to Filing the RL-1 Slip (RL-1.G)*, the fees for services paid to a self-employed person should be included in box RL-1 RD **only** if Québec income tax has been withheld in box E of the RL-1 slip on these amounts. Otherwise, box RL-1 RD will be empty.

Self-employed commissions	020	0 00	RL-1 RM	0 00
Income tax deducted	022	1,500 00	RL-1 E	2,000 00
			RL-2 J	0 00
Annuities (total of boxes 111 and 115)	024 ¹	0 00		
Annuities – Other	024 ²	0 00	RL-2 B ¹	0 00
Fees for services	048	20,000 00	RL-1 RD	20,000 00
Other income			RL-2 A ²	0 00

Note: The amount of fees for services (box 048 of the T4A slip) of the T4A slip is taxable and must be included in the self-employment statements or as other income in the recipient's TP-1 return.

Amending slips and RL slips that were already issued

(Published in February 2014 and applicable to the current version)

QUESTION

How do I proceed to amend a slip or an RL slip that was already issued?

ANSWER

If a **federal slip** (T4, T4A, T5, etc.) needs to be amended, you must differentiate among three situations:

1. If the original slip has been prepared with *Cantax FormMaster*, access the applicable data entry screen, make the required amendments and change the slip type to *Amended*.
If you generate the XML file for electronic transmission, remember to select *Amended* from the **Data type** drop-down list in the **Transmit Slips** dialog box. As well, if you are using the **File/Print Slips** command, remember to select *Amended* from the **Data type** drop-down list in the **Print Slips** dialog box.
2. If the original has not been prepared with *Cantax FormMaster* and you are not transmitting the amended slip electronically, access the applicable data entry screen, select the *Amended* slip type and enter all required data. Then, print the slip. If you are using the **File/Print Slips** command, select *Amended* from the **Data type** drop-down list in the **Print Slips** dialog box.
3. If the original has not been prepared with *Cantax FormMaster* and you are transmitting the amended slip electronically, access the applicable data entry screen, select the *Modified* slip type and enter all data from the already issued original slip, while making the required modifications. Then, using the **Transmission/Transmit Slips** command, generate an XML file of *Amended* type. You will then have to print the slip remembering to select *Amended* from the **Data type** drop-down list in the **Print Slips** dialog box.

If a **Québec RL slip** (RL-1, RL-2, RL-3, etc.) needs to be amended, you must differentiate among three situations:

1. If the original RL slip has been prepared with *Cantax FormMaster*, you can proceed in the same manner as for the federal slips (see point 1 above).
2. If the original RL slip has not been prepared with *Cantax FormMaster* and has not been transmitted electronically, **you cannot transmit the modified slip electronically**. Access the applicable data entry screen, select the *Amended* slip type and enter all required data. In addition, override the value in the field “RL-x serial number (for laser printing)” with the serial number displayed on the original RL slip. *Cantax FormMaster* automatically generates the serial number of the amended RL slip. Then, print the slip and send copy 1 as well as the amended summary to *Revenu Québec* as per the *Guide to Filing the RL-1 Slip* (RL-1.G).

Original RL slip:

RELEVÉ				RL-3 (2013-10)	
3 Revenus de placement		Année	Code du relevé	Code de la devise	N° du dernier relevé transmis
		2013	R		419995026
A1- Montant réel des div. déterminés	A2- Montant réel des div. ordinaires	B- Montant imposable des dividendes	C- Crédit d'impôt pour dividendes	D- Intérêts	

Data entry screen to prepare the amended slip:

RL-3 serial number (for laser printing)	419995026
RL-3 serial number (if the slip was amended)	950000041

3. If the original RL slip has been prepared with a program other than *Cantax FormMaster* and has been transmitted electronically, **you cannot prepare** the modified slip with *Cantax FormMaster*, because the serial number that was generated during the original transmission cannot be retrieved.

RL slip sequential numbers

(Published in February 2013 and applicable to the current version)

QUESTION

What do the numbers in the top right corner of the slip represent?

ANSWER

The various Québec RL slips contain two sequential numbers.

The screenshot shows the top portion of the RL-1.P (2012-12) form. Two callout boxes provide context for the numbers in the top right corner:

- Blue callout:** Sequential number indicating that the RL slip was transmitted electronically via the Web service or on approved electronic media. This points to the top-most number field.
- Pink callout:** Sequential number related to the paper RL slip generated by the program. This points to the number field below the first one.

The form fields shown include:

- N° du dernier relevé transmis
- E- Impôt du Québec retenu (0|00)
- F- Cotisation syndicale (0|00)
- K- Voyages (région éloignée) (0|00)
- L- Autres avantages (0|00)
- Q- Salaires différés (0|00)
- R- Rev. « situé » dans une réserve (0|00)
- W- Véhicule à moteur (0|00)
- Code (case 0)

The **bottom sequential number** consists of nine digits, the ninth of which is the check digit. This sequential number is related to the paper RL slip **generated by the program**. If applicable, the program enters this sequential number in the data entry screen of each type of slip. Note that this sequential number is unique and non-repeating for each type of RL slip in the same client file. However, the bottom sequential number will be repeated in another client file for the same type of RL slip.

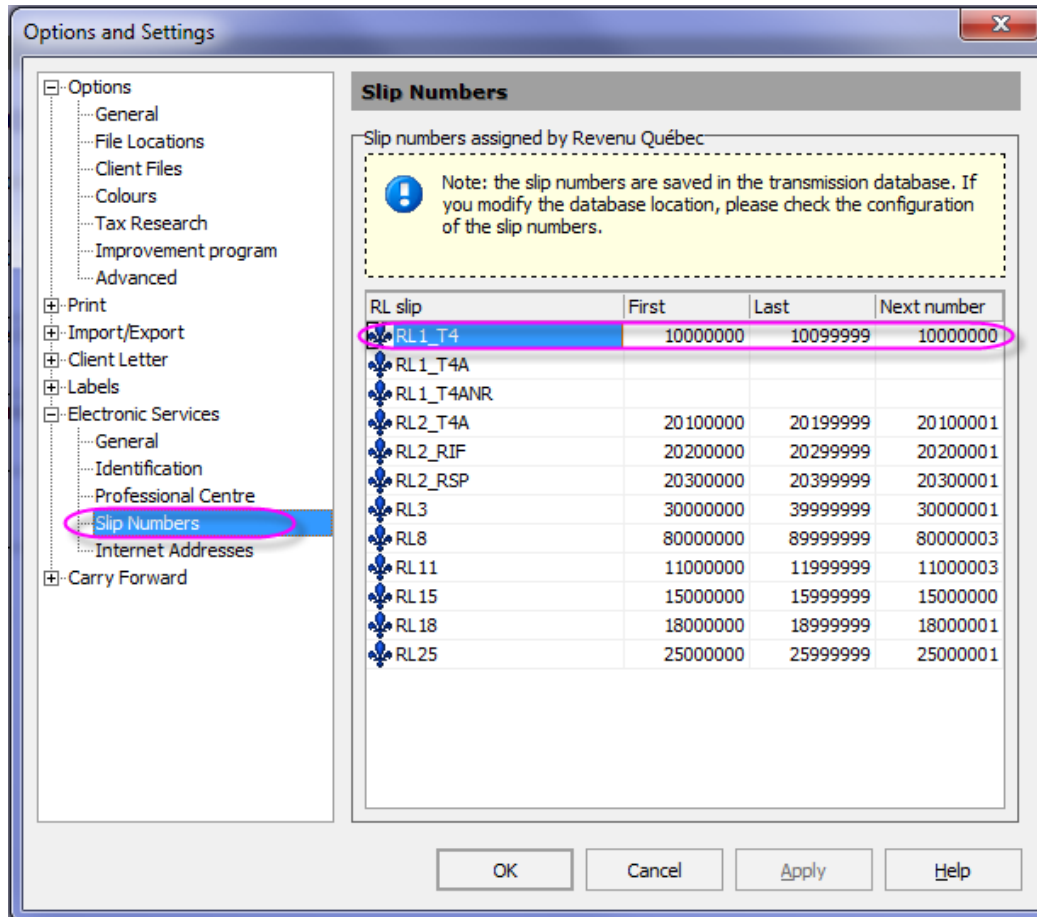
The screenshot shows the 'Filing details' screen. The 'RL-1 serial number (for laser printing)' field is highlighted with a red circle and contains the value 44000013. Other fields include:

- Taxation year: 2012
- Slip type: ORIGINAL (T4) and ORIGINAL (RL-1)
- Select this box if you want to file this slip/RL slip: (T4) and (RL-1)
- Select this box if you want to print the instructions for the T4 slip: X
- Select this box to transfer data to the RL-1 slip: X

The screenshot shows the 'RELEVÉ' screen for '1 Revenus d'emploi et revenus divers'. The 'N° du dernier relevé transmis' field is highlighted with a red circle and contains the value 44000013, which is the bottom sequential number. Other fields include:

- Année: 2012
- Code du relevé: R
- Form fields: A-Revenus d'emploi (0.00), B-Cotisation au RRQ (0|00), C-Cotisation à l'assurance emploi (0|00), D-Cotisation à un RPA (0|00), E-Impôt du Québec retenu (0|00), F-Cotisation syndicale (0|00), G-Salaire admissible au RRQ (0|00), H-Cotisation au RQAP (0|00), I-Salaire admissible au RQAP (0|00), J-Régime privé d'ass. maladie (0|00), K-Voyages (région éloignée) (0|00), L-Autres avantages (0|00)

The upper sequential number consists of nine digits, the ninth of which is the check digit. The numbers assigned by RQ for RL slips contain eight digits. These numbers should be entered under **Tools/Options and Settings/Electronic Services/Slip Numbers**. In the example below, the range of numbers is from 10000000 to 19999999. The assigned number used to generate the first sequential number is 10000000.



When the RL slip has been transmitted electronically via the Web service or on approved electronic media, the sequential number is assigned to this RL slip.

RELEVÉ						RL-1.P (2012-12)
1 Revenus d'emploi et revenus divers						N° du dernier relevé transmis: 10000003
Année: 2012						Code du relevé: R
A-Revenus d'emploi	B-Cotisation au RRQ	C-Cotisation à l'assurance emploi	D-Cotisation à un RPA	E- Impôt du Québec retenu	F- Cotisation syndicale	
15,000 00	577 88	220 50	0 00	0 00	0 00	
G- Salaire admissible au RRQ	H-Cotisation au RQAP	I- Salaire admissible au RQAP	J- Régime privé d'ass. maladie	K- Voyages (région éloignée)	L- Autres avantages	
15,000 00	83 85	15,000 00	0 00	0 00	0 00	

Electronic Filing of Slips

(Published in February 2011 and applicable to the current version)

QUESTION

What is the threshold for Internet filing of T-slips with the CRA?

ANSWER

As mentioned in the *Release Notes*, any filer filing more than 50 information slips of the same type must file the data electronically by Internet. Below that threshold, submission on CD, DVD or paper format is accepted

The 50-slip threshold applies to **each filer and each slip type separately**. For instance, if a transmitter has three employers as clients and they file 20, 15 and 55 T4 slips respectively, only the employer filing 55 slips is subject to mandatory Internet transmission.

Note: The same rule applies to RL slips filed with *Revenu Québec*.

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QUESTION

What identification numbers do I need to be able to file T-slips or a T5013 return electronically with the CRA?

ANSWER

You first need a **transmitter number**. This number is made of the letters **MM** followed by **six digits**, and it is entered in the **Identification** panel of the “Electronic Services” section of the **Options and Settings** dialog box. It is used by *Cantax FormMaster* when building the transmission file (an XML file format) for the slips or returns that you want to transmit. If you do not have a transmitter number, two options are available to you:

- If you are filing one return only and do not have an existing transmitter number, you can use the generic transmitter number **MM555555** to file this return. If you still wish to obtain a transmitter number, contact the CRA at **1-800-665-5164** to obtain one.
- If you are filing more than one return, use the transmitter number that the CRA has assigned to you. If you do not have a transmitter number and will be filing more than one return, contact the CRA at **1-800-665-5164** to obtain one.

Note that the transmitter number used for slip filing purposes is **not** the same as the EFILE number you use to file T1 and T2 returns electronically.

Once the XML file has been generated by *Cantax FormMaster*, the program will access the [CRA’s Web site](#) in order to transmit the XML file. (*Cantax FormMaster* will automatically connect to the CRA Web site if you have indicated that you are transmitting via the Internet and you have not cleared the **Display portal after creating file** check box under **Options and Settings/Electronic Services/General**.) On the CRA Web site, you will need to enter two other numbers before you can select and transmit your XML file: a **Web Access Code (WAC)** and a **Business Number (BN)**.

You can use your own WAC and BN, if you have both, to transmit all of your XML files. You can also use the WAC and BN of one of your filer clients to transmit an XML file that contains this filer’s return along with the returns of other filers. However, remember that the WAC and BN that you use must have been issued to the same person or company. In other words, you cannot use the WAC of Employer A with the BN of Employer B to transmit your T4 XML file.

To get a WAC, please contact the CRA’s E-Services Helpdesk at 1-800-959-5525 or use the [WAC online service](#). You must keep that WAC, because it will be valid for filing your information returns for subsequent taxation years.

Note: The electronic filing of partnership information returns (Forms T5013) does not require the filing of Forms T183 or T183 CORP.

(Published in February 2011 and applicable to the current version)

QUESTION

What identification numbers do I need to be able to file slips electronically with *Revenu Québec*?

ANSWER

You first need a **preparer number**. This number is made of the letters **NP** followed by **six digits** and it must be entered in the **Identification** panel of the “Electronic Services” section of the **Options and Settings** dialog box. It is used by *Cantax FormMaster* when building the transmission file (an XML file format) for the

slips that you want to transmit. If you do not have a preparer number, access the *Revenu Québec* Web site and complete the [online Form ED-430, Transmitter Registration Form](#). This form can be transmitted directly from the *Revenu Québec* Web site.

Once the XML file has been generated by *Cantax FormMaster*, the program will access the [Revenu Québec Web site](#) in order to transmit the XML file. (*Cantax FormMaster* will automatically connect to the *Revenu Québec* Web site if you have indicated that you are transmitting via the Internet and you have not cleared the **Display portal after creating file** check box under **Options and Settings/Electronic Services/General**.) On the *Revenu Québec* Web site, you will need to enter your preparer number. You can also enter your identification number (the number allocated to you as a registrant for source deductions, QST or corporate tax), if you have one. Then, you will need to enter the other required information, select your file and transmit it.

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QUESTION

Can I electronically file amended or cancelled slips?

ANSWER

Yes, you can electronically file original, amended or cancelled slips. Make your selection from the **Data type** drop-down menu in the **Transmit Slips** dialog box. Please note that you can only include slips of the same data type in each XML file that you generate.

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QUESTION

When slips are electronically filed, is the summary, which includes the slip totals, transmitted as well?

ANSWER

At the federal level, the electronic transmission groups data from each individual slip as well as the total amounts for all of the slips issued by the filer. In Québec, the total amounts are not included in the electronic transmission. Therefore, for RL-slips 1 and 11 a hard copy of the summary must be mailed to *Revenu Québec*. For the other slips, the summary is no longer a form required by *Revenu Québec*, therefore, it does not have to be sent.

Using Preprinted Forms

(Published in January 2011 and applicable to the current version)

QUESTION

How do I correctly print data on the preprinted slips I obtained from the CRA (T4, T4A or T5) or from *Revenu Québec* (RL-1)?

ANSWER

Access **Tools/Options and Settings/Print/Preprinted**. The settings allowing you to adjust printing on preprinted forms can be defined in this panel. First, select the slip and the slip copy to adjust from the **Select a slip** list. **You must make sure that each slip copy is adjusted.** For federal slips, copies 2 and 3 are grouped, but copies 1 and 4 are processed separately although the adjustments should normally be the same. Note that if you transmit the data on your slips via Internet or on electronic media, you do not have to adjust copy 1, since it will not be printed.

In the **Margin settings per printer** area of the **Options and Settings** dialog box, select the printer that will be used to print the slips. Then, for each slip copy, print a test page by clicking the appropriate button. Start by adjusting the **upper margin** and the **left margin** based on the first slip on the test page. Make sure to correctly set the data generated by the test in the following fields:

Slip	Data
T4	SIN, year and box 22
T4A	SIN, year and box 016
T5	Box 24 and year
RL-1 T4	Box B
RL-1 T4A	Box E
RL-1 T4ANR	Box E

From the first slip on the test page, make sure that the width of the printing area is appropriate by checking the position of the data generated by the test at the extreme right of the slip. If the data is positioned correctly, the width setting does not have to be changed.

Finally, from the last slip on the test page (the second in the case of the T4 and T4A slip and the third in the case of the T5 slip and the RL-1 slip), make sure that the height of the printing area is appropriate by checking the position of the data generated by the test at the bottom of the slip. If the data is positioned correctly, the height setting does not have to be changed.

Note that the settings for the height and the width are to be modified with caution because they affect scaling and can result in incorrect results.

Moreover, the adjustments are linked to the printer you have selected. If you change printer or computer, you will have to make new adjustments. For example, the following settings provided satisfactory results during tests we made. However, it is possible that these values may not generate the same results depending on the printer you use.

Slip/RL slip	Margins and size of the printing area (in inches)			
	Top	Left	Height	Width
T4 - copies 1, 2, 3 and 4	0.3	0.09	11.1	8.3
T4A - copies 1, 2, 3 and 4	0.35	0,05	11.1	8.3
T5 - copies 1, 2, 3 and 4	0	0.25	13.4	8
RL-1 T4 - copy 2	0.3	0.11	11.1	8.2
RL-1 T4A - copy 2	0.3	0.11	11.1	8.2
RL-1 T4ANR - copy 2	0.3	0.11	11.1	8.2

Note: The suggested values for all RL-1 slips are identical.

Once the print settings are set with the test pages, you can start printing the slips. Note that if you are using the **Print Slips** (Ctrl+L) command, you must ensure that the selected printer in the **Print Slips** dialog box is the same as **the one for which you have determined the print settings**.

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