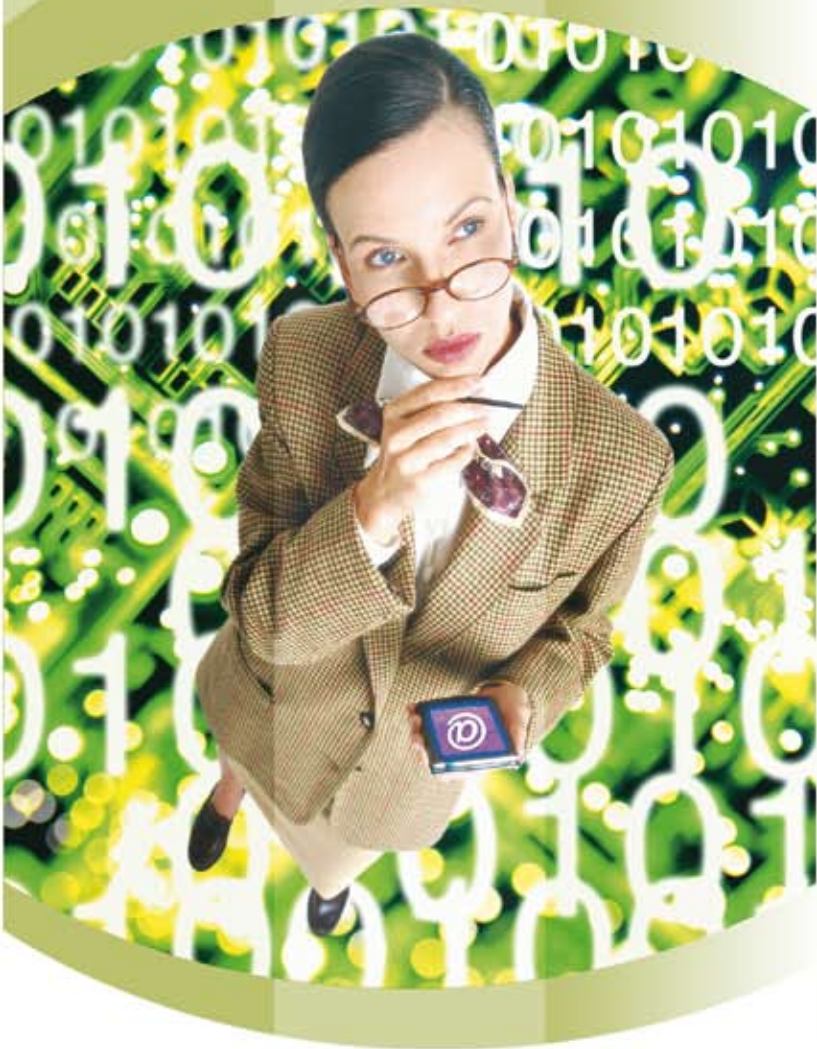


## Tax Preparers' Guide to RL Slips



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# 1 Introduction

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**This guide is for preparers and transmitters of RL slips.** It contains the information needed to transmit electronically (online or on a CD-ROM or DVD) the data that must be entered on original, amended and cancelled RL slips.

This guide does not provide the technical specifications (descriptions and changes) for each RL slip. That information is provided in the RL-slip preparation guides for software developers. If you wish to develop and use your own software, contact the Service de la prestation électronique et des relations avec les partenaires to obtain the appropriate authorizations.

For tax information, refer to publications available on our website, such as RL-1.G-V.

## 2 Legal and administrative provisions

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### 2.1 Obligations

Under section 37.1.1 of the *Act respecting the Ministère du Revenu*, the Minister of Revenue of Québec may require of any class of persons he determines that RL slips be filed online or on electronic media.

Consequently, the Minister of Revenue has determined that all agents who file more than 500 RL-1 slips, more than 500 RL-2 slips, or more than 500 RL-25 slips, as well as persons who provide services (payroll service and accounting firms) and who file more than 500 of these RL slips for one or more clients, must file these RL slips online or on one of the accepted electronic media (in XML format).

Any agent who files an RL slip must remit to the employees or beneficiaries concerned their copy of the slip no later than the last day of February following the taxation year concerned, unless otherwise prescribed by law or regulation. Since January 2003, pursuant to section 1086R17 of the *Regulation respecting the Taxation Act*, any person who files an RL slip may electronically transmit a single copy if the person obtained the written or electronic consent of the employee or beneficiary.

Please note that Revenu Québec requires that RL-27 slips be transmitted online or on electronic media.

### 2.2 Refusal

We reserve the right to refuse the transmission of data online or on electronic media if the files do not meet our standards or technical specifications.

## 2.3 Filing deadlines

In accordance with the law and regulations, the various RL slips and summaries must be filed within prescribed deadlines. As a preparer or transmitter, you must meet these deadlines.

You must file on or before the **last day of February** following the year to which they pertain

- RL-1, RL-2, RL-3, RL-4, RL-5, RL-6, RL-7, RL-8, RL-18, RL-21, RL-22, RL-24, RL-25 and RL-27 slips;
- the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V);
- the RL-4 summary, *Allocation of Property Taxes to the Tenants of a Building* (form RLZ-4.S-V); and
- the RL-2, RL-3, RL-5, RL-7, RL-8, RL-18, RL-21, RL-22, RL-24, RL-25 and RL-27 summaries.

However, RL-16 slips must be filed no later than **90 days** after the end of the taxation year of the trust. You must also file RL-10 slips, RL-26 slips and the RL-26 summary **no later than**

- March 31 of the same calendar year if the share is issued in January or February;
- March 31 of the following calendar year if the share is issued after February.

You must file RL-15 slips within the same time period established for the partnership information return. For more information, consult the *Guide to Filing the Partnership Information Return* (TP-600.G-V).

RL-28 slips must be filed for each participant no later than the **last day of February** of the year following the year in which the fiscal period of the participant's farming business ends. You must remit to each participant his or her copy of the RL-28 slip no later than the **last day of the second month following the end of the fiscal period** of the participant's farming business.

## 3 Important directives

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It is important that your RL slips comply with the directives below. An error or omission may result in the rejection of the data files submitted online or on electronic medium.

### 3.1 Certified software

You must use **a software program that we have certified**. Every taxation year, the software developer must provide you with a new certification number confirming that the software meets our requirements. A certification number has the following form: RQ-08-99-999. The letters RQ stand for "Revenu Québec"; the first two digits correspond to the last two digits in the taxation year for which the software has been validated; the third and fourth digits indicate the type of RL slip for which the software has been validated; and the last three digits identify the software developer.

Certain software programs allow you to file original, amended and cancelled RL slips. They also allow you to print your own computer-generated RL slips.

**Make sure you are using the latest version of your software.**

### 3.2 Transmitter number

You must request a **transmitter number** (NP followed by six digits) from the Division de l'acquisition des données électroniques. If you do not already have a transmitter number, complete the *Transmitter Registration Form* (form ED-430-V).

The transmitter number identifies the business that is submitting data files. **This number is mandatory**. It must be entered on form ED-400-V, *Description of the RL-Slip Data File*. If you use the **Internet transmission of RL slips** service on our website, you must enter the transmitter number in the appropriate place.

The transmitter number can be reused every year as it has been reserved for you.

### 3.3 Numbering of RL slips

You must obtain a series of numbers to be used to identify every type of RL slip you are submitting. **These unique numbers are mandatory for all types of RL slips (excluding the RL-7 and RL-21 slips)**. This means that each form has a different number. To obtain a series of numbers, contact the Division de l'acquisition des données électroniques. The numbers assigned to you for this purpose are different from the numbers pre-printed on the paper RL slips we provide or from those used for filing computer-generated RL slips (see the example in chapter 9).

Each type of RL slip has a specific series of numbers, which must not be used for other types of RL slips. However, the same series of numbers may be used from one year to the next, as long as the **quantity is sufficient** and, each year, you begin with the first number in the series. **No slip may have the number 00000000**.

The RL slip number must be indicated on the original file, the amended file and the cancelled file of each RL slip. It must also appear in the upper right-hand corner of each paper RL slip.

If you file RL slips on paper for more than one filer, it is **no longer necessary to send the RL slips separately**.

**Important**

Make sure the nine-digit number is visible on the RL slips before printing them out, and especially before submitting the RL-slip data.

## 3.4 Essential data

### 3.4.1 Employer's identification and file numbers

The employer's identification and file numbers identify the issuer of each RL slip.

The employer's identification number is composed of 10 digits, and the file number is composed of two letters for the file type (RS) and four digits (for example, 1009551815RS0001).

**Important**

Make sure the software indicates the filer's identification and file numbers. The file will be rejected if they are invalid or omitted.

### 3.4.2 Québec enterprise number (NEQ)

The Québec enterprise number (NEQ) is the business identifier for the departments and agencies of the government of Québec.

Be sure to provide the RL-slip issuer's NEQ, and not the recipient's.

### 3.4.3 Social insurance number

Individuals are required by law to provide their social insurance number to any person (payer, agent, etc.) who must file an RL slip on their behalf. Individuals who do not have a social insurance number must obtain one from Service Canada. The person who completes and files the RL slip must make every reasonable effort to obtain the social insurance number.

Failure to indicate an individual's social insurance number may result in penalties for both the individual and the person required to file the RL slip on the individual's behalf. Moreover, persons to whom a social insurance number has been communicated are prohibited from using or disclosing it, except for the purposes provided for by law, and may be fined for doing so.

### 3.4.4 Amounts

For fields indicating amounts of money, **always** enter the number of dollars and the decimal point (which may take the form of a comma) followed immediately by the number of cents (for example, the amount \$12,100.36 must be entered as 12100.36 or 12100,36). **If an amount consists of more digits than a field allows**, break it down into smaller figures. File a separate RL slip for each of the figures, ensuring that they add up to the initial amount.

## 4 RL slips and summaries

### 4.1 RL slips

The table below indicates the original RL slips that may be filed online or on an accepted electronic medium. An X in the third or fourth column indicates that we will accept amended or cancelled RL slips. Where a summary must be filed for an RL slip, the form number of the summary is indicated in the last column.

Summaries must be submitted to us **on paper**, with the exception of the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) which may be completed online and transmitted using our **Clic Revenu** service (see sections 4.4, 4.5 and 4.6 for more information).

Original RL slip	Title	Amended RL slip	Cancelled RL slip	Summary
Relevé 1	Revenus d'emploi et revenus divers	X	X	RLZ-1.S-V
Relevé 2	Revenus de retraite et rentes	X	X	RL-2.S-V
Relevé 3	Revenus de placement	X	X	RL-3.S-V
Relevé 4	Impôts fonciers	X	X	RLZ-4.S-V
Relevé 5	Prestations et indemnités	X	X	RL-5.S-V
Relevé 6	Régime québécois d'assurance parentale	X	X	
Relevé 7	Placements dans un régime d'investissement			RL-7.S-V
Relevé 8	Montant pour études postsecondaires	X	X	RL-8.S-V
Relevé 10	Crédit d'impôt relatif à un fonds de travailleurs	X	X	
Relevé 15	Montants attribués aux membres d'une société de personnes			
Relevé 16	Revenus de fiducie	X	X	
Relevé 18	Transactions de titres	X	X	RL-18.S-V
Relevé 21	Paiements de soutien agricole			RL-21.S-V
Relevé 22	Revenu d'emploi lié à un régime d'assurance interentreprises	X	X	RL-22.S-V
Relevé 24	Frais de garde d'enfants	X	X	RL-24.S-V
Relevé 25	Revenus provenant d'un régime d'intéressement	X	X	RL-25.S-V
Relevé 26	Capital régional et coopératif Desjardins	X	X	RL-26.S-V
Relevé 27	Paiements du gouvernement	X	X	RL-27.S-V
Relevé 28	Compte de stabilisation du revenu agricole	X	X	



## 4.2 Amended RL slips

If you use your software to amend RL slips, you must create a new RL-slip data file in which your software will enter revised amounts in the appropriate tags and keep other amounts unchanged.

When you file an amended RL slip, you must indicate the number of the original RL slip (or most recently filed RL slip) in a box under the coloured band. The RL slip must be clearly marked "Amended" so that the individual knows it is amending a previously received RL slip. Make sure you use a new sequential number.

If your software cannot complete all of the steps listed above, you must file amended RL slips **on paper**.

### Note

To amend RL-1 slips, you must file the prescribed form (RL-1.M). This is the only type of RL slip that has a specific amended form.

## 4.3 Cancelled RL slips

If you use your software to cancel RL slips, you must create a new RL-slip data file. The number of the original RL slip and the word "Cancelled" must be indicated on each cancelled RL slip. Do not use a new sequential number.

If your software cannot complete all of the steps listed above, you must file cancelled RL slips **on paper**.

### Note

Only RL slips that have been filed in error may be cancelled.

## 4.4 Filing the *Summary of Source Deductions and Employer Contributions*

We have added an application to the range of EDI services available to certain of our client groups. The application, which allows you to file the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) online, has been available on our website since March 2003. To use it, you or your client must register for Revenu Québec's Clic Revenu services.

The **paper version** of form RLZ-1.S-V may be filed by you or your client, but not by both. You must send the summary, accompanying documents and, if applicable, the RL-2 summary and the RL-25 summary to the address given on the return envelope for the RL-1 slips that the filer received.

## 4.5 Filing the other summaries

Even if you file original RL slips online or on electronic media, you must file the following documents **on paper**:

- form RLZ-4.S-V (*Allocation of Property Taxes to the Tenants of a Building*);
- the RL-2, RL-3, RL-5, RL-7, RL-8, RL-18, RL-21, RL-22, RL-24, RL-25, RL-26 and RL-27 summaries.

These forms must either be sent under separate cover or according to the methods described in section 4.6.

### **Important**

If tax amounts were withheld and reported on an RL-2 or RL-25 slip, you must file form RLZ-1.S-V with the RL-2 or RL-25 summary, as applicable.

## 4.6 Mailing paper documents

**Do not file** copy 1 of **original** RL slips on paper if the data in question have already been submitted to us electronically in a file.

If the following documents are submitted to us on paper, they must be sent as follows:

- the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V), the RL-2 summary (RL-2.S-V), the RL-25 summary (RL-25.S-V), together with paper copies of any original, amended or cancelled RL-1, RL-2 and RL-25 slips;
- the RL-3 summary (form RL-3.S-V), together with paper copies of any original, amended or cancelled RL-3 slips;
- form RLZ-4.S-V, *Allocation of Property Taxes to the Tenants of a Building*, together with paper copies of original RL-4 slips;
- original RL-5, RL-6, RL-7, RL-8, RL-10, RL-15, RL-18, RL-21, RL-22, RL-26, RL-27 and RL-28 slips;
- any amended or cancelled RL-4, RL-5, RL-6, RL-7, RL-8, RL-10, RL-15, RL-18, RL-21, RL-22, RL-24, RL-26, RL-27 or RL-28 slips;
- RL-5, RL-7, RL-8, RL-18, RL-21, RL-22, RL-26 and RL-27 summaries;
- original, amended or cancelled RL-16 slips and the *Trust Income Tax Return* (form TP-646-V);
- the RL-24 summary (RL-24.S-V), together with paper copies of any original RL-24 slips.

These documents must be sent to the address for RL slips submitted on paper. **Do not send them to the address for RL slips submitted on electronic media.**

## 5 File names

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Data files submitted online or on electronic media are identified in the same way.

Use the file name **AAPPPPPSSS.xml**, where the last two digits in the taxation year replace **AA**; the six positions in the transmitter number replace **PPPPPP**; 001, 002 or 003, etc., replaces **SSS** to indicate the chronological sequence number of your files; and **.xml** is the file format identifier.

### Example

If you submitted four consecutive files, the file names would be

- 08123456001.xml for the first file, which contains original RL-1 slip data,
- 08123456002.xml for the second file, which contains original RL-1 slip data,
- 08123456003.xml for the third file, which contains original RL-2 slip data, and
- 08123456004.xml for the fourth file, which contains amended RL-1 slip data.

Do not create a directory to distinguish groups of files (for example, business name, name of employer, original RL slips). Only record each file in the order it is transmitted, as in the above example.

## 6 Data security

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We will **reject zipped files** and **password-protected files**.

We will not accept any encrypted files submitted online. You may use encryption **only** with files submitted on **electronic media**.

To secure your data before sending them to us, you may use Labcal's encryption software, which is available on our website. Before you can download the software, you must obtain a user name and password from the Division de l'acquisition des données électroniques.

For instructions on how to download Labcal's software, see Appendix C.

## 7 Transmitting data

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### 7.1 Online

The combined size of data files in a single transmission must not exceed 150 megabytes (150 MB). If the transmission exceeds this limit, contact the Division de l'acquisition des données électroniques for information on how to proceed.

#### Important

The transmission of data whose combined file size is less than 150 MB may still encounter certain problems for which Revenu Québec is not responsible. **These problems may occur if the equipment you use performs poorly, if you have a low-capacity internet connection or if you try to submit the data during the final hours before the deadline.**

Follow your software's instructions if it is capable of accessing our transmission service. Otherwise, refer to Appendix A for instructions on transmitting data online.

To help keep track of your file, please take down the five-digit reference number you will receive upon transmitting your data online.

### 7.2 Electronic media (CD-ROMs or DVDs)

Save **only one file** containing **one type of RL slip** and **one type of package** per electronic medium. For example, you would save file A containing original RL-1 slip data on one CD-ROM, file B containing original RL-2 slip data on another CD-ROM, and file C containing amended RL-1 slip data on a third CD-ROM.

Please note that CD-ROMs and DVDs will not be returned to you.

You must duly complete form ED-400-V, *Description of the RL-slip Data File*. For more information concerning this form, refer to Appendix B.

### 7.3 Type of package

Below is a description of the different package types. Be sure to provide us with the same code for the type of package as the one indicated by your software. You must also do this for original, amended and cancelled RL slips. When replacing an RL-slip data file, be sure to enter the number of the file being replaced.

Code	Type of package	Description
------	-----------------	-------------

#### FILING – Record R

1	Original file	File containing official RL-slip data
2	Replacement of an original file	File that entirely replaces an original file that was invalid or rejected
8	Replacement of invalid data	File that replaces an original file that was valid in part

#### FILING – Record A

4	Amended file	File that amends RL slips already given to the recipients (employees, beneficiaries, tenants or others, according to the type of RL slip)
5	Replacement of an amended file	File that replaces an amended file that was invalid or rejected

#### FILING – Record D

6	Cancelled file	File that cancels RL slips already given to the recipients (employees, beneficiaries, tenants or others, according to the type of RL slip)
7	Replacement of a cancelled file	File that replaces a cancelled file that was invalid or rejected

## 8 RL-Slip Data File Validation Report

You will receive an *RL-Slip Data File Validation Report* in the mail for each file transmitted. The report indicates whether your file was accepted (valid) or whether it contains errors (invalid, valid in part or rejected). When a transmission does not meet our validation requirements, the system generates two types of messages: error messages (S) and warning messages (A).

RL slips for which an error message (S) is indicated in the first column of the validation report must be corrected and retransmitted. Warning messages indicate corrections that will have to be made to the transmitted file for the next year, but not this year.

Note that you must retransmit the entire RL-slip data file that contains the corrected RL slips, not just the corrected RL slips.

Below is an example of a validation report.

2008-02-22 17:42:37	REVENU QUÉBEC	TSBABR01	
Media number: 0000000000	RL SLIP TRANSMITTED ON MAGNETIC OR OVER THE INTERNET	Page 1 of 1	
Report no.: 00000	RL-SLIP DATA FILE VALIDATION REPORT		
MRQ media number: IO00-0000	Media number: 0000000000	Type of RL slip: 00	Taxation year: 2007
Transmitter number: NP000000	Transmitter media number: 0000000000	Type of package: 0	Source of RL slips: C
Transmitter: XXXXXXXXXXXXXXXXXXXXXXXX 5000 Yonge street, suite 1200 Toronto, Ontario G0G 0G0	Contact person: Josie Ledford Telephone No: (000) 000-0000 Extension: 0 Language: English		
<b>Group: I</b>	<b>Valid group</b>		
<b>Id. and file numbers:</b> 0000000000RS0000	<b>First slip:</b> 000000000	<b>Last slip:</b> 000000000	<b>Number of slips:</b> 00
<b>Group: P</b>	<b>Valid transmitter record</b>		
		Number of files read:	00
		Number of valid RL-slip data files:	00
		Number of invalid RL-slip data files:	00
		Number of records of RL-slip totals in the valid groups:	00
		Number of records of RL-slip totals in the invalid groups:	00
<b>VALID FILE</b>			
Legend:			
S: Serious error - the RL slip must be corrected immediately			
A: Warning - the RL slip must be corrected in the following year			
XML			

### Correcting submitted files

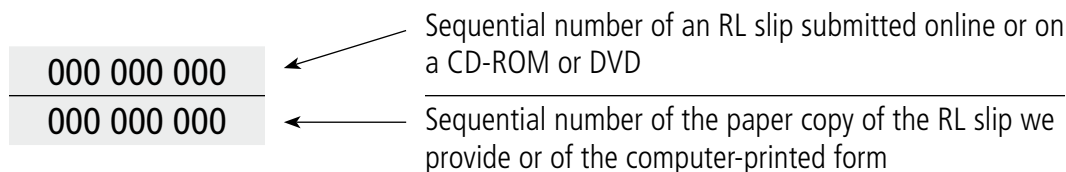
To amend or cancel RL-1, RL-2, RL-3, RL-4, RL-5, RL-6, RL-8, RL-10, RL-16, RL-18, RL-22, RL-24, RL-25, RL-26, RL-27 or RL-28 slip you have already submitted, an amended or cancelled RL-slip data record must be completed for each type of RL slip. **Each type of amended or cancelled RL-slip data record must be transmitted in a separate file.**

## 9 Printing numbers on paper RL slips

---

Once your software has generated the RL-slip numbers for XML format, they **must** be printed on the corresponding slips.

The nine-digit number must be printed in the upper right-hand corner of each slip, in the space above the **pre-printed number** (as in the following example):



The number should be printed in the upper right-hand corner, above the number pre-printed in red or black. For computer-generated RL slips, the number must be printed in the upper right-hand corner of each slip, above the form number printed by the software.

### Note

**Do not file** copy 1 of RL slips on paper if the data in question have already been submitted electronically to the Division de l'acquisition des données électroniques. You may, however, be asked to file the paper copies if a file submitted online or on electronic media does not comply with the specifications in this guide.

## 10 Frequently asked questions

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**1) Do I have to send paper copies of my RL slips even if I submitted the data in question electronically?**

No. You must send either the paper version or the electronic version of the RL slips. If you send both versions, it is possible that the taxpayer will be assessed twice.

**2) If my original file is invalid, do I have to send an amended file to correct it?**

No. An invalid original file must be replaced by a valid original file. Amended files are used only to correct erroneous information initially transmitted in a valid file. Before retransmitting a file containing RL slips, verify the status (valid or invalid) of the file as it was originally transmitted. To do this, you may contact us or verify the file's status in the validation report.

**3) If my file is invalid, will Revenu Québec process the data?**

No. We will not process data contained in an invalid file, as the data is invalid. You must send us a complete and valid file to replace the invalid one.

**4) Do I have to send a summary even if my file includes an RL-slip totals record?**

Yes. You must send the summary on paper as the RL-slip totals record does not replace the summary. The summary is available on Revenu Québec's website as a static or dynamic PDF file. Please note that the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) may be completed and transmitted online using one of our Clic Revenu services. For more information, call 1 866 423-3234.

**5) Do I have to print the RL slips and remit them to my employees before transmitting my electronic file?**

No. You should obtain confirmation that your file is valid before printing your RL slips. If you have not received a validation report, contact the Division de l'acquisition des données électroniques for the results of your validation.



## 11 Correspondence and information

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Address all correspondence and requests for technical information pertaining to filing data files to the

Division de l'acquisition des données électroniques  
Direction générale du traitement et des technologies  
Revenu Québec  
3800, rue de Marly, secteur 2-2-0  
Québec (Québec) G1X 4A5  
Telephone: 418 659-1020 or 1 866 814-8392  
Fax: 418 646-0713  
Email: [edi@mrq.gouv.qc.ca](mailto:edi@mrq.gouv.qc.ca)

### Useful links

Acrobat Reader	<a href="http://www.adobe.com/products/acrobat/readstep2.html">www.adobe.com/products/acrobat/readstep2.html</a>
Revenu Québec	<a href="http://www.revenu.gouv.qc.ca">www.revenu.gouv.qc.ca</a>
Partner relations	<a href="http://www.revenu.gouv.qc.ca/eng/services/partenaires/index.asp">http://www.revenu.gouv.qc.ca/eng/services/partenaires/index.asp</a>
Division de l'acquisition des données électroniques	<a href="http://www.revenu.gouv.qc.ca/eng/services/sgp_paiement/promotion.asp">www.revenu.gouv.qc.ca/eng/services/sgp_paiement/promotion.asp</a>
Canada Revenue Agency ( <i>Filing on electronic media</i> )	<a href="http://www.cra-arc.gc.ca/esrvc-srvce/mgmd/menu-eng.html">www.cra-arc.gc.ca/esrvc-srvce/mgmd/menu-eng.html</a>

## Appendix A – Transmitting XML files online

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The **Internet transmission of RL slips** service is fast, efficient and secure. To use it, go to our website ([www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca)) and follow the instructions listed below.

- Click on the **Electronic services** tab.
- Hover with the mouse over the **Income tax** link, located just under the **Electronic Services** tab, to see a list of services.
- Select **Filing RL slips**.
- Scroll within the frame to see all the services.
- Under the “Services” column, select **Internet transmission of RL slips**.
- Click **Access to service**.
- Enter the username and password provided to you.
- Follow the steps listed below.

### Step 1 – Entering data

Complete the onscreen form and click “Continue”.

### Step 2 – Selecting a file

Click “Parcourir” and select your file. Before clicking “Submit”, make sure you selected the right file.

### Step 3 – Acknowledgement of receipt

You will automatically receive an acknowledgement of receipt and a five-digit reference number confirming that we have received your transmission. Once it is processed, we will mail you a validation report for your file. You may also contact us for the results of your validation.

If you filed on electronic media an RL-slip type that requires a summary, you must send the summary to us on paper before the filing deadline. See section 2.3 for the various deadlines.

## **Appendix B – Description of the RL-Slip Data File (ED-400-V)**

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To facilitate the processing of electronically transmitted files, form ED-400-V, *Description of the RL-Slip Data File*, must be enclosed with each file transmitted online or on electronic media. It is possible that your software features this form or one like it.

If you submit your data file online, you will be asked to provide the required information when you access our **Internet transmission of RL slips** service, or when you use authorized software.

A duly completed copy of form ED-400-V must be enclosed with each data file transmitted on electronic media (the mailing address is given on the form).

The following is an exhaustive list of information we require:

- the type of RL slip (for example, RL-1 slip)
- the year
- the transmitter number
- the sequence number of the electronic medium (for example, 1 of 3) according to the type of RL slip
- the name and telephone number of the technical resource person
- the number of files contained in the file (for example, 1234)
- the package type

## Appendix C – Labcal’s encryption software

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To download Labcal’s encryption software, go to [www.revenu.gouv.qc.ca/eng/ministere/chiffre/index.asp](http://www.revenu.gouv.qc.ca/eng/ministere/chiffre/index.asp) and follow the instructions listed below.

Click <b>How to obtain the software</b> under the <b>Summary</b> heading.
To start the downloading process, click <b>PC Application</b> .
Enter your username and password, then click <b>Continue</b> .
Open the list, then click on <b>ChiffreMRQ english version</b> .
In the <b>File Download – Security Warning</b> dialog box, click <b>Save</b> .
In the <b>Save As</b> window, select the directory in which you would like to save your file, then click <b>Save</b> .
In the <b>Download complete</b> dialog box, click <b>Close</b> .
Using Windows Explorer, locate the directory you chose, and find <b>chiffremrq.exe</b> .
Double click the file to start the self extractor and save the file’s contents.
In the <b>WinZip Self-Extractor – chiffremrqa.exe</b> dialog box, click <b>Browse</b> .
In the <b>Browse for Folder</b> window, select the directory in which you would like to save your file, then click <b>OK</b> .
Now click <b>Unzip</b> in the <b>WinZip Self-Extractor – chiffremrqa.exe</b> dialog box.
When the <b>WinZip Self-Extractor</b> dialog box appears, indicating that the two files have been unzipped successfully, click <b>OK</b> .
Close the <b>WinZip Self-Extractor – chiffremrqa.exe</b> dialog box.

The files Chiffre.pdf (the user guide) and Chiffre.exe (the encryption software) are now saved in your directory.

## To contact us



### By Internet

We invite you to visit our website at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).



### By telephone

#### Hours of availability for telephone service

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

#### Information concerning individuals and individuals in business

Québec City

**418 659-6299**

Montréal

**514 864-6299**

Elsewhere (toll-free)

**1 800 267-6299**

#### Information concerning businesses, employers and consumption taxes

Québec City

**418 659-4692**

Montréal

**514 873-4692**

Elsewhere (toll-free)

**1 800 567-4692**

#### Information service for persons with a hearing impairment

Montréal

**514 873-4455**

Elsewhere (toll-free)

**1 800 361-3795**



### By mail

#### Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière  
and Montérégie

Direction principale des services à la clientèle  
des particuliers

Revenu Québec

Complexe Desjardins

C. P. 3000, succursale Desjardins

Montréal (Québec) H5B 1A4

#### Québec and other regions

Direction principale des services à la  
clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

#### Businesses, employers and consumption taxes

Montréal, Laval, Laurentides, Lanaudière,  
Montérégie, Estrie and Outaouais

Direction principale des services à la clientèle  
des entreprises

Revenu Québec

Complexe Desjardins

C. P. 3000, succursale Desjardins

Montréal (Québec) H5B 1A4

#### Québec and other regions

Direction principale des services à la  
clientèle des entreprises

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

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