


The new electronic services of the
Ministère du Revenu...



ELECTRONIC SERVICES



Now

Online!

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Introduction



If you own or manage a business, you probably have frequent dealings with the Ministère du Revenu du Québec. To help you to meet your tax obligations more efficiently, the Ministère is now offering new electronic services so that you can carry out many tax-related transactions over the Internet.

For the past several years, the Ministère has been providing various electronic services to individuals and businesses. Most business now make their remittances (source deductions, instalment payments of corporation income tax, QST, GST/HST or support payments) electronically, through their financial institution. Individuals may also remit their income tax (instalment payments or balance due) in this way. On its Web site, the Ministère provides many forms that can be completed directly on-screen, along with a special application (WinRAS) that businesses can use to calculate their source deductions.

New services

The electronic services now being brought online by the Ministère, including a range of new services for businesses, will improve data accuracy and reduce processing times. In some cases data can be validated immediately, and other elements (such as QST and GST/HST registration numbers) can be obtained on the spot. When you file your returns and applications electronically, there is less need for the Ministère to request additional information. In short, electronic services are a faster and simpler way for you to meet your tax obligations.



Advantages of the new services

There are many good reasons for using the new electronic services:

- They are provided free-of-charge.
- You have more time to complete your returns because there are no postal delays.
- There are no postal costs.
- Electronic services are adapted to the needs of modern businesses.
- Filing is paperless, since the returns are saved on the Ministère's server. (However, you may print a copy for your files.)
- Services are available outside normal business hours.
- There is less waiting to reach taxpayer services.
- Services are available to more people simultaneously.
- You have access to more information than ever.

Three-phase program for 2003

The new electronic services will be introduced in three phases over the course of 2003. Some services are already available. For instance, it is now possible to

- access the new Web site of the Ministère du Revenu;
- register for electronic services;
- manage powers of attorney (within a business);
- notify the Ministère of a change of address;
- confirm a Québec sales tax (QST) registration number;
- file RL-1 slips (*Revenus d'emploi et revenus divers*) and the *Summary of Source Deductions and Employer Contributions*;
- request to receive (or no longer receive) paper copies of the Employer's Kit;
- consult your QST and source deduction accounts.

With the second phase of the program, it will be possible to

- file tax returns and make remittances of source deductions and employer contributions;



- make E-payments through financial institutions;
- use additional features to consult QST and source deduction accounts.

With the third phase, it will be possible to

- register a new business with the Ministère;
- register for additional purposes if you are already registered with the Ministère;
- consult certain aspects of a corporation tax file;
- manage powers of attorney (within a business, with respect to a third party).

The Ministère will inform you on its Web site as each phase of the electronic services program is implemented.

To find out more about the new electronic services and how to register for them, see the following pages.

The new Web site of the Ministère du Revenu

Purpose of the service:

- To facilitate access to information
- To provide access to all electronic services

Users:

Individuals, business people, corporations, partnerships and other legal persons

Conditions for use:

None

A user-friendly site

The Ministère's new Web site is characterized by its user-friendliness and the wide range of information it contains. The division of this information into four categories, called "portals," makes for easy access to all information and services provided by the Ministère.

Four portals

The four portals on the new Web site are

1. "The MRQ"
2. "Individuals"
3. "Self-employed persons"
4. "Businesses"





General information pertaining to the Ministère du Revenu can be found in the MRQ portal; each of the other three portals is a point of entry to information corresponding to a particular situation. For example, if you are a self-employed person, simply click on "Self-employed persons" to find the information you need and the electronic services appropriate to your situation.

Layout of the site

The Web site is divided into two parts:

1. the information section, where you can find all the tax information corresponding to your particular situation;
2. the transactions section, called "Clic Revenu," where you can consult your business tax file and transmit confidential data via the Internet.

Clic Revenu

You can use Clic Revenu, which is the secure, "transactions" section of the Web site, to consult your business's tax file and fulfil your tax obligations online. Since confidential information is transmitted during these operations, you must register for the electronic services of the Ministère to have access to this service. Only businesses that are registered with the Ministère and have an active account may register for electronic services.

No need to register for personalized electronic services

You can use some of the Ministère's new electronic services without registering. However, you may be asked to confirm certain personal information in order to ensure confidentiality and security.



Online registration for electronic services

Purpose of the service:

To consult and transmit confidential information

Users:

**Business people, corporations,
partnerships and other legal persons**

Conditions for use:

**Must be registered and have an active account
with the Ministère du Revenu**

Registration for electronic services

Before you can begin using certain of the new electronic services available from the Ministère du Revenu, your business must be registered for electronic services.

Procedure

To register for electronic services, go to the home page of the Web site of the Ministère du Revenu, click on "Clic Revenu," and then on "Registration for electronic services." You will be asked to enter information to identify your business and your authorized representative (name, address, telephone number, etc.). To ensure confidentiality, the person's identity will be verified.

You must then identify one or two persons who will be responsible for using the electronic services on behalf of your business. The Ministère will validate the information previously entered and proceed with the registration. Each of the above-mentioned persons will be assigned a user code and a temporary password that can be used as soon as the registration has been activated by the Ministère. The temporary password must be changed by the user the first time he or she uses the system.

Once you have printed out and signed the duly completed registration form and power of attorney form, you must mail them to the Ministère, along with the supporting documents needed to validate your registration. Once it has verified these documents, the Ministère will activate your registration and send a confirmation message to the persons you named.



During the first phase, powers of attorneys are general in nature and give access to all electronic services. During the second phase, access may be limited to certain services only. The services to be added in 2003 will make more options available with respect to your registration for electronic services, in particular with regard to online management of powers of attorney given to persons outside your business (e.g., an accountant).

You can cancel your registration for electronic services at any time.

To find out how to register with the Ministère or how to register for electronic services, click on "Registration for electronic services" on the Web site of the Ministère at www.revenu.gouv.qc.ca.



Online change of address

Purpose of the service:

Notify the Ministère of a change of address

Users:

Individuals, business people, corporations, partnerships and other legal persons

Conditions for use:

Must be registered and have an active account with the Ministère du Revenu

You can now use the Web site of the Ministère du Revenu to register your change of personal or business address. In most cases the change can be made directly. The Ministère will inform you if this is not possible, and will ensure that the change is made in our files.

Whether you are an individual, a business or an authorized representative of a business, you may change, add or remove an address online. The Ministère will make sure that the change is subsequently made in all its files, respecting all the programs and laws it administers.

How to proceed

When you request a change of address, you will be asked to provide certain information so that we can verify your identity and thereby ensure confidentiality. If you are already registered for electronic services, enter the user code assigned to you by the Ministère and your password. If you are not registered, you will be asked for personal information such as your last name, first name, date of birth, social insurance number and the amount from line 220 of the income tax return you filed for the previous year.

Once your identity has been validated, you can enter your new address. If you are a business already registered for electronic services, all of the addresses related to your business will be displayed on-screen. Simply specify the address to be changed and enter the new address. The Ministère will then ask you to validate the information and to transmit it over the Internet.



Finally, the Ministère will send you an acknowledgment of receipt. This will either confirm that your address has been updated online, or inform you that the Ministère has taken note of your request and will make the necessary changes to its files. We suggest that you print the acknowledgment of receipt or take note of the confirmation number.



Online confirmation of a Québec sales tax (QST) registration number

Purpose of the service:

To confirm a QST registration number and obtain (on request) the holder's name

Users:

Individuals, business people, corporations, partnerships and other legal persons

Conditions for use:


None

Individuals and businesses may use this service to confirm a QST registration number and to request the name associated with the number. You may use this service even if you are not registered for electronic services.

Validation process

Before using this service, make sure you have the number to be confirmed close at hand. The QST registration number has 16 characters: ten digits, followed by the letters "TQ" (representing the law concerned) and four more digits.

This service can be used quickly and easily. Simply enter the number you wish to validate and indicate whether you wish to know the holder's name. The information regarding the number and (if applicable) the name of the holder will appear on the screen.



Online filing of RL-1 slips (*Revenus d'emploi et revenus divers*) and the *Summary of Source Deductions and Employer Contributions*

Purpose of the service:

- **To complete and transmit RL-1 slips and the *Summary of Source Deductions and Employer Contributions***
- **To complete and transmit the *Summary of Source Deductions and Employer Contributions* by itself**

Users:

Employers, especially those with no more than 10 employees

Conditions for use:

Must be registered for electronic services

The new electronic service for filing RL-1 slips (*Revenus d'emploi et revenus divers*) and the *Summary of Source Deductions and Employer Contributions* was designed primarily for businesses with no more than 10 employees. Employers that use the service can complete their 2002 RL-1 slips and *Summary of Source Deductions and Employer Contributions* on-screen, transmitting the data to the Ministère over the Internet. The service can also be used by employers who wish to file only the summary via the Internet.

The service allows you to view the data you are about to transmit (the information remains available until it is transmitted) or to consult data already transmitted over the Internet; you may also verify the amounts paid or payable in your account. The service automatically validates certain data fields and guides you through the process of completing your *Summary of Source Deductions and Employer Contributions*. A special function automatically calculates RL-1 slip totals and carries these amounts to the summary. This prevents errors in calculations and transcriptions of RL-slip data. Confirmation of your transmission will be sent to you within minutes.

The RL-1 slips you complete on-screen may be printed and remitted to your employees. You may also print a list of all the RL-1 slips you filed.



Request to receive (or no longer receive) the Employer's Kit

Purpose of the service:

To request online that we send you (or stop sending you) paper copies of the Employer's Kit

Users:

Employers

Conditions for use:

Must be registered for electronic services

You may use this online service to request that the Ministère stop sending you paper copies of the publications that make up the Employer's Kit: RL-1 slips (*Revenus d'emploi et revenus divers*), the *Source Deductions Return*, the *Guide for Small Business Employers*, the *Source Deduction Table for Québec Income Tax*, the *Source Deduction Tables for QPP Contributions: 12 Pay Periods*, and highlights from the Commission des normes du travail. However, you will continue to receive the *Summary of Source Deductions and Employer Contributions* and a document explaining new measures and procedures. These documents will be sent to you each year during the mailing period for the Employer's Kit (usually in November).

You can also use this service if you wish to be added to the mailing list for the Employer's Kit. If you make such a request, all of the documents that make up the kit will be sent to you during the usual mailing period (November).



Online consultation of tax files

Purpose of the service:

To consult your tax file at the Ministère du Revenu

Users:

Business people, corporations, partnerships and other legal persons registered for the purposes of consumption taxes and source deductions

Conditions for use:

Must be registered for electronic services

One of the features of the new electronic services allows you to consult your tax file at the Ministère du Revenu. This is a convenient way to manage your tax affairs, to obtain information and to ensure the follow-up and reconciliation of your tax accounts.

You can now access the documents and information listed below with respect to your QST and source deduction accounts. Corporations also have access to their income tax returns (first phase of new services for corporations).

Returns

You can use this option to obtain a list of all the returns you are required to file, to view the returns that you have sent to the Ministère and to verify whether these returns have been processed. You also have access to additional information to help you with various tasks, such as filing out the *Summary of Source Deductions and Employer Contributions*.

Payments

This option allows you to verify the payments you make to the Ministère. You can consult your tax file to verify the account and reporting period for each payment.



Statements of account

This option allows you to consult the balances payable and balances receivable for each type of account you have with the Ministère (e.g., your QST account) along with all related information in your tax file. You may also use this option to view the particulars of the transactions associated with these balances: payments received, contributions, credits, refunds, transfers of funds and other transactions.

Note:


Your balances payable and receivable include only the types of accounts presented online, such as fuel tax, duties and permits, source deductions and employer contributions, tobacco tax and the Québec sales tax.

Refunds

This option allows you to verify whether your refund claim has been processed.

To consult your tax file online, you must be registered for the purposes of consumption taxes and source deductions; moreover, your accounts must be in compliance with the requirements of the Ministère and you must have a power of attorney that allows access to all related information.

The options described above will be made available in the course of one of the three phases of the program. For further information, consult the Web site of the Ministère.



Filing tax returns and remitting source deductions and employer contributions online

Purpose of the service:

- **To display a list of the returns (GST/HST and QST) and the remittance forms (for source deductions and employer contributions) to be filed**
- **To complete and transmit tax returns and remittance forms**
- **To consult returns and remittance forms already filed via the Internet**

Users:

Business people, corporations, partnerships and other legal persons registered for the purposes of consumption taxes and source deductions

Conditions for use:

Must be registered for electronic services

This option makes it possible for you to file tax returns and remittance forms (for source deductions and employer contributions) online. You must first call to the screen the list of returns that you are required to file or that you have filed over the Internet. If you are filing a GST/HST-QST return, you must then select the correct reporting period from the list. Once you have entered the data and validated it, you can transmit your return online to the Ministère. You will immediately receive an acknowledgment of receipt with a confirmation number. This number can be used to make a payment, where applicable, at your financial institution.

You can also view a return that you filed previously online, by selecting that return from the list provided.

This service offers a number of advantages. It saves time, since data can be entered, sent and received within minutes. It validates data and calculates totals, and gives you more flexibility with respect to the control of your business data.



Online registration of a business

Purpose of the service:

- **To register a new business with the Ministère for the purposes of corporation income tax, source deductions, the QST and, if applicable, the GST/HST**
- **To enable businesses registered with the Ministère to register for additional tax purposes**

Users:

Business people, corporations, partnerships or other legal persons

Conditions for use:

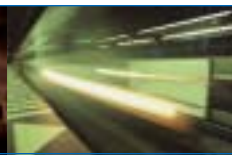
- **To register with the Ministère: none**
- **To register for other tax purposes: must be registered for electronic services**

Setting up a new business entails a number of obligations. You may have to register with the Ministère du Revenu for the purposes of the GST/HST, the QST, or source deductions. In this case, you may register over the Internet.

If you are already registered with the Ministère, you may also use this option to register for additional tax purposes. In most cases, however, to use this service, you must also be registered for electronic services.

How to register your business

First, you will be asked to identify yourself. Once the information you provide has been validated, you can register your business with the Ministère du Revenu. Subsequently, you can register for the tax purposes that apply to your situation. You will automatically receive a registration number for each account. Please note that if you are registering for QST and GST/HST purposes you must print the document, sign it, and return it to the Ministère before your registration can be confirmed.



Registration takes only a few minutes. If, after you have registered your business, you wish to be registered for additional tax purposes, you have several days in which to do so, without being obliged to be registered for electronic services. You may make such a request even after the grace period has ended, provided you register for electronic services. In this case, the Ministère will assign a user code and password so that you can have direct access to your tax file.



E-Payments

Purpose of the service:

To pay a balance

Users:

Business people, corporations, partnerships and other legal persons

Conditions for use:

- **To be registered for electronic services**
- **To be registered for the electronic services of a financial institution that offers this service**

The E-payment service makes it possible for you to pay your balance due to the Ministère du Revenu through the online services of your financial institution, if it offers this service. This means that you can make the payment on the Web site of your financial institution.

If you prefer to pay the balance due directly to the Ministère, you may use the remittance slip available in this section. Print and complete the slip, then mail it to the Ministère with your payment.

To find out which financial institutions provide electronic payment services, consult the Web site of the Ministère.



Security

- The electronic services of the Ministère meet stringent requirements regarding security protocols.
- All communications made via our electronic services are secure.



Technical requirements

- Access to the Internet
- Windows® 98, Millenium, 2000, NT or XP
- 56K modem or higher
- Microsoft® Internet Explorer, version 6 or higher
- Netscape™, version 6.2
- Web browser that uses the 128-bit SSL encryption protocol
- Printer (in order to print certain documents that you must mail to the Ministère, for example in the case of registration for electronic services).



Restrictions

Although most people can use the new electronic services of the Ministère du Revenu, some restrictions may apply in specific situations or with respect to certain services. For further information regarding these restrictions, consult the new Web site of the Ministère or contact the office of the Ministère in your area.



Availability of services

Although electronic services are available at all times, the transactions section of the Web site requires a short period of maintenance (several hours only) once a week. The information section of the site (see page 10) is nevertheless accessible during this period.



Support

If you have any questions regarding the new electronic services, contact the office of the Ministère du Revenu in your area. Addresses and telephone numbers of these offices are given on the back of this publication. You may also send your comments and questions to us by E-mail.

Information about the new electronic services is also available on the Web site of the Ministère at www.revenu.gouv.qc.ca.