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QUÉBEC**



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**GUIDE TO FILING
THE RL-11 SLIP**

FLOW-THROUGH SHARES

revenuquebec.ca

**WHEN YOU FILE RL-11 SLIPS
ON BEHALF OF A DEVELOPMENT
CORPORATION, YOU REPORT
THE SHARE ISSUE EXPENSES
RENOUNCED BY THE
CORPORATION AND INFORM
INVESTORS OF THE AMOUNTS
TO WHICH THEY ARE ENTITLED.**

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This guide will help you file the RL-11 slip and form RL-11.S, *Renonciation à des frais ou attribution des montants d'aide par une société*. The information it contains does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

This guide is valid for **2019** and **subsequent years**, unless administrative or legislative changes make a new version necessary.

The numbers and abbreviations at the end of certain paragraphs refer to sections of the *Tax Administration Act* (TAA, followed by section numbers), the *Taxation Act* (section numbers only), the *Regulation respecting the Taxation Act* (section numbers with the letter "R") or the *Act to establish a legal framework for information technology* (ALFIT, followed by section numbers).

For more information, contact us at one of the numbers or addresses given at the end of this guide.



1 GENERAL INFORMATION

1.1 Obligation to file RL-11 slips

RL-11 slips must be filed by every **development corporation** that entered into a written agreement with investors to issue flow-through shares and, consequently, to incur Canadian exploration expenses or Canadian development expenses and to renounce those expenses in favour of those investors. Such a corporation must file RL-11 slips to provide investors (also called “renouncees”) with information concerning:

- the renunciation of expenses incurred during the period from the date of the agreement through the end of the 24th month following the month in which the agreement was entered into (the renunciation can be made any time before the beginning of March of the calendar year following that period);
- the allocation of assistance it received or was entitled to receive, as a mandatary (agent), in respect of the expenses referred to in the previous point; and
- the adjustment of previously renounced expenses.

RL-11 slips are also used to report share issue expenses renounced by the corporation in favour of an individual or a partnership (whose members include at least one individual) that holds flow-through shares.

1.2 Related forms

Any development corporation that prepares a selling instrument for flow-through shares or enters into a written agreement with investors to issue such shares must file form CO-359.10, *Déclaration de renseignements concernant les actions accréditatives*.

Complete form RL-11.S, *Renonciation à des frais ou attribution des montants d'aide par une société*, before completing RL-11 slips for any such corporation. Then use the information on form RL-11.S to allocate expenses and assistance to the investors for whom you are completing RL-11 slips. See Part 5 for information about form RL-11.S.

Before reporting on an RL-11 slip share issue expenses renounced by a development corporation in favour of an individual or a partnership (whose members include at least one individual) that holds flow-through shares, the corporation must make such a renunciation by completing form CO-726.4.17.15, *Sommaire de la renonciation à certains frais d'émission relatifs aux ressources québécoises*.

[359.1](#), [359.2](#), [359.3](#), [359.4](#), [359.5](#), [359.8](#), [359.10](#), [359.12](#), [359.12.0.1](#), [726.4.17.12](#), [1086R42](#), [1086R43](#)

2 GLOSSARY

Assistance

Any amount, other than a prescribed amount, received or receivable from a person or from a government, a municipality or some other public authority.

It may be a grant, a subsidy, a rebate, a forgivable loan, a rebate of royalty or tax, an investment allowance or any other form of assistance or benefit.

359(c.0.1)

Canadian development expenses and accelerated Canadian development expenses

Expenses within the meaning of section 408 of the *Taxation Act*.

Canadian exploration expenses

Expenses within the meaning of section 395 of the *Taxation Act*, including Canadian renewable and conservation expenses.

Canadian renewable and conservation expenses

Canadian renewable and conservation expenses within the meaning of section 399.7R1 of the *Regulation respecting the Taxation Act*.

Development corporation

A corporation whose principal business consists of one or more of the following activities:

- the production, refining or marketing of petroleum, petroleum products or natural gas;
- exploring or drilling for petroleum or natural gas;
- mining or exploring for minerals;
- the processing of mineral ores for the purpose of recovering metals or minerals from the ores;
- the processing or marketing of metals or minerals that were recovered from mineral ores processed by the corporation;
- the fabrication of metals;
- the operation of a pipeline for the transmission of oil or gas;
- the production or marketing of calcium chloride, sodium chloride, gypsum, kaolin or potash;
- the manufacturing of products, where the manufacturing involves the processing of calcium chloride, sodium chloride, gypsum, kaolin or potash;
- the generation or distribution of energy, or the production of fuel, using property included in Class 43.1 or 43.2 in Schedule B to the *Regulation respecting the Taxation Act*;
- the development of projects for which it is reasonable to expect that at least 50% of the capital cost of the depreciable property to be used in each project is the capital cost of property described in Class 43.1 or 43.2 in Schedule B to the *Regulation respecting the Taxation Act*.

NOTE

A development corporation may also be a corporation all or substantially all of whose assets are shares or indebtedness of one or more development corporations that are related to the corporation.

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Expenses deemed to be Canadian exploration expenses

Development expenses (such as expenses incurred in drilling, converting or completing a well, or in building a temporary access road) referred to in section 359.2.1 of the *Taxation Act* and deemed under section 359.3 of this Act to be Canadian exploration expenses incurred by the investors.

Expenses for exploration in northern Québec

Exploration expenses incurred by a corporation in northern Québec that are referred to in paragraph (a) of section 726.4.17.20 of the *Taxation Act*.

Flow-through share

A flow-through share within the meaning of section 359.1 of the *Taxation Act*, that is, a share issued by a development corporation and acquired by an investor pursuant to a written agreement under which the corporation is to incur Canadian exploration expenses or Canadian development expenses and renounce, in favour of the investor, the deduction of an amount of such expenses not exceeding the consideration paid by the investor to acquire the share.

Issue expenses

Expenses that are incurred in the course of the issue of flow-through shares and that may be renounced pursuant to section 726.4.17.12 of the *Taxation Act*.

Québec exploration expenses

Exploration expenses referred to in subparagraph (i) of paragraph (a) of section 726.4.10 of the *Taxation Act*.

Québec surface mining exploration expenses or oil and gas exploration expenses

Exploration expenses referred to in paragraph (a) of section 726.4.17.2 of the *Taxation Act*.



3 FILING RL-11 SLIPS AND FORM RL-11.S

3.1 Filing deadlines

To renounce resource expenses, a development corporation must file form RL-11.S and the RL-11 slips before the end of the month following the month in which the renunciation was made.

When filed late, those documents are accepted and deemed to have been filed within the time prescribed by law if:

- they were filed:
 - within 90 days after the filing deadline (that is, within 90 days after the last day of the month following the month in which the renunciation was made), or
 - after the 90-day period where, in our opinion, it is fair and reasonable under the circumstances to permit form RL-11.S (and thus the RL-11 slips) to be filed; and
- the corporation encloses payment of the penalty with the documents (see section 3.7).

To allocate assistance that the corporation received or was entitled to receive as a mandatary (agent) to investors, the corporation must file form RL-11.S and the RL-11 slips before the end of the month following the month in which it first became known to the corporation that a person holding one of its flow-through shares was entitled to a share of the assistance.

The **late filing** of those documents is accepted under the same conditions applicable to the late filing of the documents relating to the renunciation of resource expenses.

359.12, 359.12.0.1, 359.12.1

To reduce previously renounced expenses pursuant to the look-back rule (see section 5.1) or a request by the Minister, the corporation must file another copy of form RL-11.S and make sure that Part 4 is duly completed. It must also file amended RL-11 slips. The corporation incurs a penalty if it fails to file those documents:

- on or before the last day of February of the second year following the calendar year concerned in which the renunciation took effect, where the reduction is made by the corporation in respect of expenses pursuant to the look-back rule; or
- within 30 days of the Minister sending the corporation a notice requiring it to make such a reduction.

TAA 59, 359.15

3.2 Format of RL-11 slips

The required information must be submitted on a prescribed RL-11 slip. The slip is available on our website at revenuquebec.ca. You can also use a paper copy. In addition, you may use a computer-generated RL-11 slip created either by software authorized by Revenu Québec or by your own in-house software.

In-house software for filing RL-11 slips must meet certain requirements. For more information, see the **Partners** section of our website at revenuquebec.ca/partners. Note that we do not give any financial compensation to persons who provide their own RL slips.

For more information regarding the certification of software for filing RL-11 slips online (in XML files), contact the Direction de la gestion des relations avec les partenaires:

- by telephone at 418 266-1201 or, toll-free, at 1 866 840-7060; or
- by email at infoconcepteur@revenuquebec.ca.



3.3 Filing and distribution

By the filing deadline (see section 3.1), you must:

- file the RL-11 slips and form RL-11.S; and
- distribute the RL-11 slips to the renounees.

1086, 1086R42, 1086R43

3.4 Filing the RL slips and form RL-11.S with Revenu Québec

If you are filing more than 50 RL-11 slips, you **must** send them to us online (in an XML file).

If you are filing fewer than 51 RL-11 slips, either send them to us online (in an XML file) or mail **copy 1** of each paper RL slip to us.

If you send us the RL slips online, do **not** mail us copy 1 of the paper slips. However, be sure to keep the RL slips on a technology-based medium or keep paper copies of the slips, as applicable.

You must send a paper copy of **form RL-11.S** by mail.

Send the documents that you file with us to one of the following addresses:

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

For more information regarding the filing of RL slips online, contact the Division de l'acquisition des données électroniques:

- by telephone at 418 659-1020 or, toll-free, at 1 866 814-8392; or
- by email at edi@revenuquebec.ca.

We also recommend that you consult the *Tax Preparers' Guide: RL Slips* (ED-425-V), which is available on our website.

1086R65, ALFIT 3, ALFIT 28, ALFIT 29, ALFIT 71

3.5 Distributing the RL slips to the renounees

There are a number of options when it comes to distributing copies of the RL slips to the renounees. If you file paper RL slips, you must give each renounee **copy 2** of the slip in person or send the renounee copy 2 by mail or by some other means. If you send the RL slip electronically, you must obtain the renounee's prior written consent by mail, electronically or by some other means. Renounees must clearly state their consent to receiving the RL-11 slip electronically and that their consent shall remain valid for as long as they do not inform you of their intent to revoke it. Furthermore, you must inform the renounees of the means by which they may revoke their consent.

When you file RL slips electronically, you must:

- protect the personal information of the renounees;
- be able to check the identity of any person who gives their consent; and
- make sure that the information on the RL slip cannot be modified.

1086R70



3.6 Amending or cancelling an RL slip

To amend or cancel an RL slip that has already been filed online, follow the instructions in the aforementioned ED-425-V guide. You may file amended or cancelled RL-11 slips online.

To amend a paper RL-11 slip that has already been submitted, file a new, corrected slip marked “Modifié.” Enter the letter “A” in the box marked “Code du relevé” and the number shown in the upper right-hand corner of the slip you wish to amend in the box marked “N° du dernier relevé transmis.”

To cancel a paper RL-11 slip that has already been submitted, make a photocopy of the slip, clearly write “Annulé” on it and, in the box marked “Code du relevé,” enter the letter “D.” Make sure that the number shown in the upper right-hand corner of the original slip is legible on the photocopy before you file it.

You must always file an amended RL-11.S form when you amend or cancel an RL-11 slip, regardless of how you file the slip.

3.7 Penalties

A development corporation must pay a penalty if it:

- renounces resource expenses after the last day of February of the first calendar year that begins after the 24th month following the month in which the renunciation agreement was entered into;
- files form RL-11.S or any RL-11 slips late; or
- fails to use online filing when filing more than 50 RL-11 slips.

The penalty to be entered on form RL-11.S in respect of the late filing of that form or an RL-11 slip or in respect of a late renunciation is equal to the **lesser** of the following two amounts:

- \$15,000; or
- the **greater** of:
 - \$100, or
 - 0.25% of the expenses concerned or the assistance concerned (where the penalty is in respect of the late filing of form RL-11.S or an RL-11 slip), or 0.25% of the amount renounced by the corporation (where the penalty is in respect of a late renunciation).

Example

A development corporation that received \$100,000 in assistance for the year concerned files RL-11 slips late.

To determine the amount of the penalty, first calculate 0.25% of the assistance, that is, $0.25\% \times \$100,000 = \250 .

Next, compare that amount with \$100 and take the greater of the two, that is, \$250.

Compare that amount with \$15,000 and take the lesser of the two. The amount of the penalty to be entered on form RL-11.S is therefore \$250.

A development corporation must make a reasonable attempt to obtain the information required to complete an RL-11 slip. If it fails to provide any of the required information, it will be liable to a penalty of \$100.

TAA 59, 59.0.0.3, 59.0.0.4, 59.0.2, 359.12.2



4 COMPLETING THE RL-11 SLIP

Enter the required information on the RL-11 slip. If there is no amount to report, leave the box blank.

4.1 Explanation of boxes

4.1.1 Box marked “Année”

Enter the calendar year for which the amounts on the RL slip are being reported.

4.1.2 Box marked “Code du relevé”

Enter “R” for an original RL slip, “A” for an amended slip and “D” for a cancelled slip.

4.1.3 Box marked “N° du dernier relevé transmis”

If you file an amended RL slip, enter in this box the number of the slip you wish to amend. For more information, see section 3.6.

4.1.4 Boxes A and B – Canadian exploration expenses and Canadian development expenses

For each flow-through share, the amount of the resource expenses that may be renounced by the corporation **must not exceed**:

- the consideration for the share, **minus** the total expenses renounced by the corporation in respect of the share on or before the day on which the renunciation is made; or
- the total resource expenses incurred by the corporation on or before the effective date of the renunciation, **minus** the total expenses renounced by the corporation in respect of any other shares on or before the effective date of the renunciation.

359.2, 359.4

Box A – Canadian exploration expenses

Enter the amount of Canadian exploration expenses.

If the amount in box A includes renewable and conservation expenses incurred in Québec, enter “A-1” in one of the blank boxes for entering additional information, followed by the amount of those expenses.

If the amount in box A includes exploration expenses incurred in Québec for which an additional deduction cannot be claimed, enter “A-2” in one of the blank boxes, followed by the amount of those expenses.

Box B – Canadian development expenses

Enter the amount of Canadian development expenses.

If the amount in box B includes Québec development expenses, enter “B-1” in one of the blank boxes, followed by the amount of those expenses.

If the amount in box B includes accelerated Canadian development expenses, enter “B-2” in one of the blank boxes, following by the amount of those expenses.



4.1.5 Box D – Québec exploration expenses

Enter the amount of Québec exploration expenses, which are included in box A.

726.4.9 to 726.4.17

4.1.6 Box E – Québec surface mining exploration expenses or oil and gas exploration expenses

Enter the amount of Québec surface mining exploration expenses or oil and gas exploration expenses, which are included in box D.

726.4.17.1 to 726.4.17.9

4.1.7 Box F – Expenses for exploration in northern Québec

Enter the amount of expenses for exploration in northern Québec, which are included in box D.

726.4.17.18 to 726.4.17.25

4.1.8 Box G – Amounts of assistance corresponding to the expenses reported in boxes A through F

Enter in the appropriate box the renounee's share of the amounts of assistance corresponding to the expenses reported in boxes A through F.

Do not include the following in box G(A) (assistance related to Canadian exploration expenses):

- the amount in box G(D) (assistance related to Québec exploration expenses);
- the amount in box G(E) (assistance related to Québec surface mining exploration expenses or oil and gas exploration expenses); and
- the amount in box G(F) (assistance related to expenses for exploration in northern Québec).

However, the amounts in boxes G(E) and G(F) must be included in box G(D) since they are amounts of assistance included in the amount of assistance related to Québec exploration expenses.

4.1.9 Box H – Share issue expenses

Enter the amount of the share issue expenses renounced by the corporation in favour of a renounee. These expenses must have been renounced on form CO-726.4.17.15.

Share issue expenses can be renounced only in favour of an individual or a partnership whose members include at least one individual. However, such a renunciation is not valid in the case of a public issue of shares in respect of which an application for a receipt for a preliminary prospectus (or an application for an exemption from filing a prospectus) is made after June 12, 2003, regarding a flow-through share acquired before March 31, 2004.

Calculate these expenses for each renounee using the formula $(A \times B \div C) - D$, where:

- A** represents the total issue expenses renounced by the corporation on form CO-726.4.17.15 and reported on the RL-11 slip;
- B** represents the total Québec exploration expenses paid using share issue proceeds and renounced by the corporation in favour of the renounee on or before the day on which the renunciation of the issue expenses was made;
- C** represents the total Québec exploration expenses paid using share issue proceeds (or expenses that in all likelihood will be incurred in Québec and paid using the proceeds of that issue), and renounced or to be renounced by the corporation in favour of the renounees; and
- D** represents the total share issue expenses reported on RL-11 slips already provided to the renounee for the same issue.



Note that, for a given share issue, the amount that may be added to an individual's issue base relating to certain issue expenses must not in any case exceed the result of the following calculation:

- the consideration paid by the individual to acquire shares of that issue;
- **minus** the total of:
 - all the expenses renounced (or in all likelihood to be renounced) by the corporation in favour of the individual, pursuant to section 359.2 or section 359.4 of the *Taxation Act*, in respect of the shares of the issue, and
 - all the issue expenses previously reported on the individual's RL-11 slips, in respect of that share issue.

You must follow this rule to determine the amount to report in box H.

726.4.17.10, 726.4.17.11

4.1.10 Box marked “Numéro d’identification attribué au formulaire CO-359.10”

Enter the **identification number we assigned** to form CO-359.10, *Déclaration de renseignements concernant les actions accréditives*. You must also enter that number on form RL-11.S.

The format of the number is:

A	C	C		-			-					-		
---	---	---	--	---	--	--	---	--	--	--	--	---	--	--

4.2 Additional information

If you must provide additional information, enter a code in one of the blank boxes of the RL-11 slip, followed by an amount or the corresponding information.

Example

A-1	1 400,68
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The table below lists the codes that can be entered on an RL-11 slip, describes them and gives the relevant section of the guide.

TABLE Additional information

Code	Description	Section of guide
A-1	Renewable and conservation expenses incurred in Québec	4.1.4
A-2	Québec exploration expenses that do not give entitlement to an additional deduction	4.1.4
B-1	Québec development expenses	4.1.4
B-2	Accelerated Canadian development expenses	4.1.4



4.3 Identification

4.3.1 Renounee

Name and address

Enter the renounee's name and last known address, including the postal code, in the space marked "Nom et adresse du bénéficiaire de la renonciation."

Social insurance number or identification number

If the renounee is an individual, enter his or her social insurance number in the space marked "Numéro d'assurance sociale ou numéro d'identification du bénéficiaire." Otherwise, enter the renounee's identification number.

NOTE

A corporation's identification number has 10 digits followed by the file number (IC 0001).

4.3.2 Name and address of the development corporation

Enter the name and address of the development corporation on each RL slip, in the space marked "Nom et adresse de la société de mise en valeur."

Be sure to enter the effective date of the renunciation in the space marked "Date à laquelle la renonciation prend effet" in the case of a corporation that is renouncing resource expenses, allocating assistance related to the renounced expenses to the investors or adjusting the amount of any previously renounced expenses.



5 FILING FORM RL-11.S

The development corporation must file form RL-11.S if it is required to notify us that it is **renouncing resource expenses or allocating assistance** it received or was entitled to receive as a mandatary (agent) to investors. If the corporation fails to file form RL-11.S, we consider that no renunciation of resource expenses has been made. Also, if the corporation fails to file form RL-11.S to allocate assistance to investors, it is deemed not to have incurred the portion of the expenses that relates to that assistance.

The corporation must also file form RL-11.S if it **makes any adjustments to previously renounced expenses**, such as:

- a reduction of expenses because some of them were not actually incurred; or
- a reclassification of exploration expenses (including expenses deemed to be exploration expenses) and development expenses.

At the same time, the corporation must issue amended RL-11 slips that include the **revised** amounts of expenses.

If the corporation makes a payment, it must use a cheque or money order made payable to the Minister of Revenue of Québec. Be sure to give the corporation's identification number on the back of the cheque or money order.

5.1 Expenses that can be renounced

Only expenses incurred on or before the **effective date** of the renunciation can be renounced. Enter that date in Part 2 of form RL-11.S. The date must not be later than the date entered in Part 5 of that form.

Look-back rule

However, there is an exception to this rule that makes it possible to renounce expenses incurred after the effective date of the renunciation. The expenses concerned are then deemed to have been incurred by the investors on the effective date of the renunciation.

359.2, 359.2.1, 359.3, 359.4, 359.5, 359.12, 359.12.0.1

A corporation can renounce **expenses deemed to have been incurred on the last day of the calendar year** (the "year concerned"), provided it does so in January, February or March of the following year (the "second year"). Such expenses are certain exploration expenses (under section 395 of the *Taxation Act*), including expenses deemed to be exploration expenses, and certain development expenses (under section 408 of the *Taxation Act*) that the corporation expects to incur in Canada in the second year. The corporation can renounce such expenses if:

- the share issue agreement was entered into in the year concerned;
- the shares to be issued were paid for, in money, before the end of the year concerned;
- the corporation and the investor in favour of whom the renunciation is made deal with each other at arm's length throughout the year concerned;
- the corporation files form RL-11.S by the prescribed deadline (see section 3.1); and
- the effective date of the renunciation is the last day of the year concerned.

Note that the corporation must pay a special tax for each month of the second year (except January) in which the corporation does not incur in Québec expenses it was supposed to incur. To calculate the tax, complete the table under the heading "Impôt sur des frais réputés engagés au Québec" in Part 4 of form RL-11.S.



A corporation that, **at the end of the second year**, still has not incurred all the expenses that it renounced in advance and that were supposed to be incurred in Québec must make adjustments to the renunciation to take into account the expenses that were not incurred.

A corporation may be granted a one-year extension if the Minister of Revenue determines that the delay in incurring such expenses is due to circumstances beyond the corporation's control. In that case, the corporation will also have to pay a special tax calculated in accordance with section 1129.60.1 of the *Taxation Act*. For more information, contact us.

[359.8](#), [359.8.1](#), [359.15](#), [1129.60](#), [1129.60.1](#)

5.2 False statement or omission made in a renunciation or in a statement concerning amounts of assistance

A corporation that, knowingly or under circumstances amounting to gross negligence, makes, or acquiesces or participates in the making of, a false statement or an omission in a renunciation or in a statement concerning amounts of assistance **incurs a penalty** equal to 25% of the result of **one** of the following calculations, as the case may be:

- the amount on line 13 of form RL-11.S, **minus** the amount that the corporation was entitled to renounce at the time (in the case of expenses deemed to have been incurred on the last day of the year concerned, this calculation is based solely on the information that the corporation knew or should have known at the end of that year);
- the amount of assistance required to be reported, **minus** the amount on line 21 of form RL-11.S.

[1049.0.1](#), [1049.0.1.0.1](#), [1049.0.1.1](#)



Consultez le **Guide du relevé 11 (RL-11.G)** pour obtenir plus de renseignements sur la façon de produire le relevé 11.

RELEVÉ

11**Actions accréditives**

RL-11 (2019-10)

Année		Code du relevé		N° du dernier relevé transmis	
A- Frais d'exploration au Canada	B- Frais de mise en valeur au Canada	D- Frais d'exploration au Québec	E- Frais d'exploration minière de surface ou d'exploration pétrolière ou gazière au Québec		F- Frais d'exploration dans le Nord québécois
G- Montants d'aide concernant les frais inscrits aux cases A à F					H- Frais d'émission d'actions
(A)	(B)	(D)	(E)	(F)	
Renseignements complémentaires					
Numéro d'identification attribué au formulaire CO-359.10 ►					
Nom et adresse du bénéficiaire de la renonciation			Numéro d'assurance sociale ou numéro d'identification du bénéficiaire		Date à laquelle la renonciation prend effet
Nom de famille					A . . . M . . . J . . .
Prénom			Nom et adresse de la société de mise en valeur		
Appartement			Appartement		
Numéro			Numéro		
Rue, case postale			Rue, case postale		
Ville, village ou municipalité			Ville, village ou municipalité		
Province			Province		
Code postal			Code postal		
			Relevé officiel – Revenu Québec Formulaire prescrit – Président-directeur général		



TO CONTACT US

Online

revenuquebec.ca



By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

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

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

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City

418 652-6159

Elsewhere

1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations avec la clientèle des particuliers

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations avec la clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

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

Direction principale des relations avec la clientèle des entreprises

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations avec la clientèle des entreprises

Revenu Québec

3800, rue de Marly

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Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec

3800, rue de Marly, secteur 3-4-5

Québec (Québec) G1X 4A5