

## RL-18 Slip: Securities Transactions

Keep your RL-18 slip for your files.

### Explanation of boxes

- Box 10** RL-slip code
- Box 11** Type of recipient
- Box 12** Recipient's social insurance number or identification number
- Box 13** Currency code
- Box 14** Date (month and day)
- Box 15** Type code of securities
- Box 16** Quantity of securities
- Box 17** Identification of securities
- Box 18** Identification number (ISIN or CUSIP number)
- Box 19** Face value
- Box 20** Cost or book value
- Box 21** Proceeds of disposition or settlement amounts
- Box 22** Code for type of securities received in exchange
- Box 23** Quantity of securities received in exchange
- Box 24** Identification of securities received in exchange
- Box marked "Indicateur"** (indicator for multiple securities transactions or a single securities transaction)

### Boxes under "Renseignements complémentaires" (additional information)

- Box 200** Name of the currency used
- Box 201** Unclaimed proceeds of disposition account
- Box 202** Income tax withheld (line 451)

### Instructions for completing the personal income tax return

The RL-18 slip contains information on securities that you disposed of or redeemed during the year indicated. If the letter "C" is entered in the box marked "Indicateur" (indicator), the following pages explain the information that your securities broker or dealer sent Revenu Québec for each securities transaction you made in the year.

For each transaction, you must determine whether the gain or loss resulting from the disposition or redemption of a security represents a capital gain (or capital loss), business income (or business loss) or investment income. If you had business income (or a business loss), complete Schedule L of your income tax return. If you had investment income, report it on line 130 of your return. If you had a capital gain (or loss), complete Schedule G of your return. In general, the cost or book value shown in **box 20** corresponds to the adjusted cost base (ACB) that you must report in Schedule G. However, you must sometimes adjust this amount. For more information on calculating ACB and capital gains (or losses), see guide IN-120-V, *Capital Gains and Losses*.

Under the *Tax Administration Act*, you must provide your social insurance number to anyone required to file an RL slip in your name. If you do not have a social insurance number, apply to Service Canada for one.

You may be required to pay your income tax in instalments. More information is provided in brochure IN-105-V, *Instalment Payments of Income Tax*.

### Notice to recipients that are corporations, partnerships or trusts

The amounts shown on the RL-18 slip must be used to complete form CO-17, *Déclaration de revenus des sociétés*; form TP-600-V, *Partnership Information Return*; or form TP-646-V, *Trust Income Tax Return*, as applicable.