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QUÉBEC**




**FAIR.  
FOR ALL.**



**GUIDE TO FILING  
THE RL-2 SLIP**

**RETIREMENT AND  
ANNUITY INCOME**

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**BY FILING RL-2 SLIPS,  
YOU ARE PROVIDING  
THE INFORMATION  
RECIPIENTS OF  
RETIREMENT AND  
ANNUITY INCOME  
NEED TO CALCULATE  
THEIR INCOME.**

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The purpose of this guide is to help you prepare RL-2 slips, on which retirement and annuity income is reported. The information in the guide does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

This version of the guide is valid **for the 2020 taxation year 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).

Please contact us if you require additional information. Our contact information is given at the end of this guide.



# PRINCIPAL CHANGE

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## **Requirement to complete the “Provenance des revenus” box**

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As of the 2020 taxation year, you must enter the source of the amounts that are shown on each RL-2 slip in the “Provenance des revenus” box.

To do so, use the appropriate abbreviation listed in section 3.3. If none of them apply, enter “Autre” in the box marked “Provenance des revenus” and “201” in one of the blank boxes, followed by the type of plan that the amounts come from.



# 1 GENERAL INFORMATION

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## 1.1 Purpose of the RL-2 slip

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The RL-2 slip is used primarily for reporting:

- retirement income and annuity income paid during a given year to a person resident in Québec on December 31 of that year or to a person resident in Québec immediately before ceasing to be resident in Canada during the year;
- amounts paid during a year to the surviving spouse and to the recipient of the property further to the death of an annuitant;
- Québec income tax withheld from certain amounts;
- the total amount paid to an annuitant of a registered retirement savings plan (RRSP) under the Home Buyers' Plan (HBP) or Lifelong Learning Plan (LLP);
- the contributions (or premiums) that a retired employee paid to a private health services plan; and
- the total amount of charitable donations collected during the year.

### 1.1.1 Amounts not to be reported on the RL-2 slip

#### 1.1.1.1 Amounts to be reported on another RL slip

**Do not report** the following amounts on the RL-2 slip:

- the value of the taxable benefit that a retired employee received for coverage under certain personal insurance plans, such as a private health insurance plan or a life insurance plan (such amounts are to be reported on the RL-1 slip);
- the accrued income under a life insurance policy (this amount must be reported on the RL-3 slip).

#### 1.1.1.2 Amounts transferred directly to another plan or fund

**Do not report** the following amounts on the RL-2 slip:

- single payments from a registered pension plan (RPP) that **do not exceed** the amount transferable under the law and that you transferred directly to another RPP, a pooled registered pension plan (PRPP), a voluntary retirement savings plan (VRSP), a registered retirement savings plan (RRSP) or a registered retirement income fund (RRIF) in the name of the annuitant, or of the annuitant's surviving spouse, spouse or former spouse (see the note below);
- single payments from a deferred profit-sharing plan (DPSP) transferred directly to another DPSP, an RPP, a PRPP, a VRSP, an RRSP or a RRIF in the name of the annuitant, or of the annuitant's surviving spouse, spouse or former spouse (see the note below);
- the value of property held in a RRIF that you transferred directly to another RRIF in the name of the annuitant, if the transfer was carried out using federal form T2033;
- the value of property held in a RRIF that you transferred directly to an RPP, a PRPP or a VRSP in the name of the annuitant;
- the value of property held in a RRIF that you transferred directly to another RRIF or to an RRSP, a PRPP or a VRSP in the name of the annuitant's spouse or former spouse (see the note below);
- the value of property held in an unmatured RRSP that you transferred directly to another RRSP or to an RPP, a PRPP, a VRSP or a RRIF in the name of the annuitant;
- the value of property held in an unmatured RRSP that you transferred directly to another RRSP or to a RRIF, a PRPP or a VRSP in the name of the annuitant's spouse or former spouse (see the note below);



- single payments from a PRPP transferred directly to another PRPP, to a licensed annuities provider for the acquisition of an eligible annuity, or to an RPP, a VRSP, an RRSP or a RRIF in the name of the annuitant, or of the annuitant's surviving spouse, spouse or former spouse (see the note below);
- single payments from a VRSP transferred directly to another VRSP, to a licensed annuities provider for the acquisition of an eligible annuity, or to an RPP, a PRPP, an RRSP or a RRIF in the name of the annuitant, or of the annuitant's surviving spouse, spouse or former spouse (see the note below).

#### NOTE

You **must not report** on the RL-2 slip any amount transferred directly to a plan or fund in the name of the annuitant's spouse or former spouse if the following conditions are met:

- the transfer was made under a decree, order or judgment of a competent tribunal (or under a written separation agreement) concerning the partition of property between the annuitant and the annuitant's spouse or former spouse in settlement of rights arising out of, or on the breakdown of, their conjugal relationship;
- the annuitant and the annuitant's spouse or former spouse were separated at the time of the transfer (in the case of an amount transferred from an unmatured RRSP, a PRPP or a VRSP).

### 1.1.1.3 Return of excess RPP contributions

You do not have to report on the RL-2 slip the return of excess RPP contributions, provided that the contributor did not deduct the amount of the contributions when calculating his or her income for the year or for a preceding taxation year and either:

- the contributions were made as a consequence of a reasonable error and you returned them no later than December 31 of the year following the year in which they were made; or
- you returned the contributions to avoid the revocation of the plan's registration.

## 1.2 Persons required to file the RL-2 slip

You must file RL-2 slips if you are:

- a payer of retirement benefits or annuities;
- an issuer of an RRSP that paid amounts from that plan;
- an issuer of a RRIF that paid amounts from that fund;
- an administrator of a PRPP that paid amounts from that plan;
- an administrator of a VRSP that paid amounts from that plan;
- a trustee of a DPSP that paid amounts from that plan;
- a payer of an income-averaging annuity; or
- a payer of an income-averaging annuity for artists.

**905.1(c), 961.1.5(b); 1086R1, 1086R3, 1086R4, 1086R55, 1086R56**

### You have multiple establishments

If one of your establishments used its own employer number to remit Québec income tax withheld at source on retirement and annuity income, that establishment must file RL-2 slips under the name and number shown on the *Remittance of Source Deductions and Employer Contributions* form (TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, as applicable).





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## 1.3 Definitions

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### **Amended fund**

An amended fund is a RRIF that was so significantly amended that it no longer meets the conditions to be registered as an RRIF. It can also be a plan substituted for a RRIF that does not meet the conditions to be registered as a RRIF.

### **Amended plan**

An amended plan is an RRSP that was so significantly amended that it no longer meets the conditions to be registered as an RRSP. It can also be a plan substituted for an RRSP that does not meet the conditions to be registered as an RRSP.

### **De facto spouse**

A de facto spouse is a person who, at any time in the year:

- was living in a conjugal relationship with an individual and was the biological or adoptive parent (legally or in fact) of a child of whom the individual was also the parent; or
- had been living in a conjugal relationship with the individual for at least 12 consecutive months (the 12-month period is considered to have been uninterrupted if the person and the individual lived apart because of the breakdown of their relationship for a period of less than 90 days).

### **Eligible income-averaging annuity contract for artists**

An income-averaging contract for artists that meets the following conditions:

- The annuity is acquired through a single payment.
- The annuity is paid in equal annual or more frequent periodic payments sufficient to ensure its full payment over a period not exceeding seven years from the date on which the first payment is made.
- The first annuity payment is made no later than ten months after the date of the single payment made to acquire the annuity.
- The artist is entitled to request full or partial commutation of the annuity at any time.
- The annuity can be paid only to the artist or, if the artist dies, to his or her succession or designated beneficiary, as the case may be.
- Except in the case of the artist's death, the artist's interest in the contract cannot be disposed of other than by the redemption or cancellation of the annuity by the authorized person.
- The artist's interest in the contract cannot be pledged or transferred as security in any manner.
- The contract complies with the standard contract we previously approved.

**346.0.2**

### **Fair market value (FMV)**

The highest dollar value that could be obtained for property if it were for sale on an open market, and the parties to the transaction were dealing with each other at arm's length and were not obliged to buy or sell.

### **Matured RRSP**

A matured RRSP is an RRSP under which retirement income has started to be paid, usually in the form of an annuity.

### **Qualifying survivor**

A qualifying survivor is a person who, at the time of the annuitant's death, was his or her surviving spouse, child or grandchild and was financially dependent on the annuitant for support.



## **Recognized artist**

A recognized artist is an individual who is either:

- a professional artist within the meaning of the *Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters*; or
- an artist within the meaning of the *Act respecting the professional status and conditions of engagement of performing, recording and film artists*.

346.0.1

## **Spouse**

A spouse is a person to whom an individual is married or with whom the individual has contracted a civil union, or a person who was the individual's de facto spouse at any time in the year.

## **Successor annuitant**

A successor annuitant is an individual who was the spouse or de facto spouse of an annuitant of an RRSP, a RRIF, a PRPP or a VRSP immediately before the death of the annuitant and who acquires, as a consequence of the death, all of the annuitant's rights in respect of the RRSP, RIFF, PRPP or VRSP.

## **Surviving spouse**

A surviving spouse is a person who was an individual's spouse immediately before the individual's death.

## **Unmatured RRSP**

An unmatured RRSP is an RRSP under which retirement income has yet to be paid to the annuitant.



## 2 FILING RL-2 SLIPS

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### 2.1 Format of RL-2 slips

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The required information must generally be submitted on a prescribed RL-2 slip.

The slip is available on our website at [revenuquebec.ca](http://revenuquebec.ca). You can also obtain a paper slip or use a computer-generated slip. To use a computer-generated slip, you can purchase Revenu Québec authorized software for filing RL slips or develop your own software.

If you develop your own software to file RL slips, the software must meet certain requirements. For more information, consult the **Partners** section of our website. Note that we do not provide monetary compensation to persons who provide their own RL slips.

For more information about the certification of software for filing RL-2 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](mailto:infoconcepteur@revenuquebec.ca).

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### 2.2 Distribution and filing deadline

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You must, **by the last day of February of the year following the year for which the RL-2 slips are being issued:**

- file the RL-2 slips with us;
- file the RL-1 summary (form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*) with us if you withheld amounts of Québec income tax;
- distribute the RL-2 slips to the recipients of retirement and annuity income.

However, you must file the RL-2 slips within 30 days after the date on which you cease to operate a business. You must also file the RL-1 summary by the same deadline if you withheld amounts of Québec income tax and reported them in box J of the RL-2 slip.

**1086R65, 1086R67, 1086R70**



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## 2.3 Filing RL-2 slips with Revenu Québec

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If you are filing more than 50 RL-2 slips, you must file them online (in an XML file).

If you are filing fewer than 51 RL-2 slips, you can file them online (in an XML file) or by mail (on paper). In the case of paper RL-2 slips, send us only **copy 1** of each slip.

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.

If you withheld Québec income tax, you must also file the RL-1 summary online (using the services available in My Account for businesses) or by mail (on paper).

You must send the documents to one of the following addresses:

**Montréal, Laval, Laurentides, Lanaudière and Montérégie:**

Revenu Québec  
C. P. 6700, succursale Place-Desjardins  
Montréal (Québec) H5B 1J4

**Québec and other regions:**

Revenu Québec  
3800, rue de Marly  
C. P. 25666, succursale Terminus  
Québec (Québec) G1A 1B6

For more information about filing RL-2 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](mailto: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, 28, 29, 71**

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## 2.4 Distributing RL-2 slips to recipients

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There are a number of options when it comes to distributing copies of the RL slips to the recipients. If you file paper RL slips, you must give each recipient copy 2 of the slip in person or send the recipient copy 2 by mail or by some other means. If you send the RL slip electronically, you must obtain the recipient's prior written consent by mail, electronically or by some other means. Recipients must clearly state that they consent to receiving the RL-2 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 recipients of the means by which they may revoke their consent.

When you file RL slips electronically, you must:

- protect the personal information of the recipients;
- be able to check the identity of all persons who give their consent; and
- make sure that the information on the RL slip cannot be modified.

**1086R70**



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## 2.5 Amending or cancelling an RL-2 slip

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To amend or cancel an RL-2 slip that has already been submitted online, follow the instructions in the *Tax Preparers' Guide: RL Slips* (ED-425-V). You can file amended or cancelled RL-2 slips online.

To amend a paper RL-2 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 are amending in the box marked "N° du dernier relevé transmis."

To cancel a paper RL-2 slip that has already been submitted, photocopy the original slip, write "Annulé" on it and enter the letter "D" in the box marked "Code du relevé." Make sure that the number in the upper right-hand corner of the slip you are cancelling is legible on the photocopy.

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## 2.6 Penalties

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Under the *Tax Administration Act*, you are liable to penalties if you:

- file an RL-2 slip or, where applicable, the RL-1 summary late;
- fail to use online filing when filing more than 50 RL-2 slips.

You must make a reasonable attempt to obtain the information required to complete an RL-2 slip. If you fail to provide any of the required information, you will be liable to a penalty of \$100.

**TAA 59, 59.0.0.3, 59.0.0.4, 59.0.2**



## 3 COMPLETING THE RL-2 SLIP

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### 3.1 Box marked “Année”

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

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### 3.2 Box marked “Code du relevé”

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

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### 3.3 Box marked “Provenance des revenus”

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To indicate the source of the amounts you are reporting, enter one of the abbreviations below in the “Provenance des revenus” box. If none of them apply, enter:

- “Autre” in the “Provenance des revenus” box; and
- “201” in a blank box, followed by the type of plan that is the source of the amounts.

If you are reporting amounts from different sources, a separate slip must be filed for each source.

#### Abbreviations

FERR-A	Fonds enregistré de revenu de retraite assuré (insured registered retirement income fund [insured RRIF])
FERR-D	Fonds enregistré de revenu de retraite dépositaire (depository registered retirement income fund [depository RRIF])
FERR-F	Fonds enregistré de revenu de retraite fiduciaire (trusteed registered retirement income fund [trusteed RRIF])
RAP	Régime d’accession à la propriété (Home Buyers’ Plan [HBP])
RE	Rente d’étalement (income-averaging annuity)
REEP	Régime d’encouragement à l’éducation permanente (Lifelong Learning Plan [LLP])
REER-A	Régime enregistré d’épargne-retraite assuré (insured registered retirement savings plan [insured RRSP])
REER-D	Régime enregistré d’épargne-retraite dépositaire (depository registered retirement savings plan [depository RRSP])
REER-F	Régime enregistré d’épargne-retraite fiduciaire (trusteed registered retirement savings plan [trusteed RRSP])
REPA	Rente d’étalement pour artiste (income-averaging annuity for artists)
RO	Rente ordinaire (ordinary annuity)
RPA	Régime de pension agréé (registered pension plan [RPP])
RPAC	Régime de pension agréé collectif (pooled registered pension plan [PRPP])
RPDB	Régime de participation différée aux bénéfices (deferred profit-sharing plan [DPSP])
RPNA	Régime de pension non agréé (unregistered pension plan)
RRQ	Régime de rentes du Québec (Québec Pension Plan [QPP])
RVER	Régime volontaire d’épargne-retraite (voluntary retirement savings plan [VRSP])



As a rule, a RRIF or an RRSP is considered to be:

- insured if the contract is with an insurance corporation;
- depository if, under the terms of the arrangement, an amount is paid as a deposit to a financial institution with an establishment in Canada;
- trustee if a trust is governed by the fund or plan.

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### 3.4 Box marked “N° du dernier relevé transmis”

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Enter the number of the RL slip you wish to amend if you are filing an amended slip. For more information, refer to section 2.5.

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### 3.5 Box A – Payments from a registered pension plan

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Enter the amount of payments made under a registered pension plan (RPP), such as:

- life annuities (including variable pension benefits);
- bridging benefits;
- periodic payments (other than life annuities) made under a defined contribution plan.

If all or part of the payment made to an Indian under an RPP is situated on a reserve or premises, enter “A-1” in a blank box followed by the amount that is situated on a reserve or premises.

752.0.8, 752.0.10.0.1

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### 3.6 Box B – Payments under an RRSP, a RRIF, a DPSP, a PRPP, a VRSP or annuities

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#### 3.6.1 RRSP

Enter the total of the annuity payments made under an RRSP or an amended plan (provided the plan was amended before May 26, 1976).

752.0.8, 929

##### 3.6.1.1 Death of an RRSP annuitant: Annuity payment made to the surviving spouse designated as the successor annuitant

Include in box B the amount of the annuity payment made to the surviving spouse of the annuitant of a **matured RRSP** if:

- the surviving spouse was designated as the successor annuitant pursuant to applicable legislation;
- the legal representative of the deceased annuitant is entitled to receive an amount on behalf of the surviving spouse and you are sure that the representative filed a duly completed copy of form TP-930-V, *Elections Respecting the RRSP of a Deceased Annuitant*, so that the surviving spouse be deemed the annuitant.

915.4



## 3.6.2 RRIF

Enter the **total** of the amounts paid out of or under a RRIF, **other than**:

- amounts that must be reported elsewhere on the RL-2 slip;
- the value of the property held in a RRIF that you transferred directly to another RRIF in the name of the annuitant, provided the transfer was made using federal form T2033;
- the value of property held in a RRIF that you transferred directly to an RPP, a PRPP or a VRSP in the name of the annuitant;
- the value of the property held in a RRIF that was transferred directly to another RRIF, an RRSP, a PRPP or a VRSP in the name of the spouse or former spouse of the annuitant. In the case of a former spouse, the transfer must have been made pursuant to a decree, order or judgment of a competent tribunal (or under a written separation agreement) concerning the partition of property between the annuitant and the annuitant's spouse or former spouse in settlement of rights arising out of, or on the breakdown of, their conjugal relationship.

*752.0.8, 961.17*

### 3.6.2.1 Amount exceeding the minimum amount

Include in box B the amount by which the payments made to the annuitant of a RRIF during the year exceed the minimum amount.

If the payments exceed the minimum amount, enter "B-1" in a blank box, followed by the excess amount.

If all or part of the excess amount is transferred directly to an RRSP, a RRIF, a PRPP or a VRSP in the name of the annuitant, or is used to purchase an annuity on the annuitant's behalf, also enter "B-2" in a blank box, followed by the transferred amount.

*961.1.5.0.1*

### 3.6.2.2 Death of the annuitant of a RRIF: Payment made to the surviving spouse designated as the successor annuitant

Include in box B the total amount paid to the surviving spouse of an annuitant of a RRIF if:

- the surviving spouse was designated as the successor annuitant pursuant to applicable legislation;
- consent has been given by both the issuer of the RRIF and the legal representative of the deceased annuitant who is entitled to receive the amount on behalf of the surviving spouse.

If the total amount paid to the surviving spouse designated as the successor annuitant exceeds the minimum amount, refer to section 3.6.2.1.

### 3.6.2.3 Death of the annuitant of a RRIF: Designated benefit paid to the surviving spouse

Include in box B the amount of the designated benefit paid to the surviving spouse of an annuitant of a RRIF if the following conditions are met:

- The surviving spouse is named the beneficiary of all the property held in the RRIF, pursuant to applicable legislation.
- All of the **transferable portion of the designated benefit** is transferred to an RRSP, a RRIF, a PRPP or a VRSP of the surviving spouse or is used to purchase an annuity in the surviving spouse's name.
- The issuer of the RRIF carries out the transfer or purchase before the end of the year following the year of death.

If any of the above conditions is not met, refer to section 3.15.2.





The designated benefit may include income earned after the date of the annuitant's death and up to:

- the date of the transfer to the RRSP, RRIF, PRPP or VRSP; or
- the date of purchase of the annuity.

Enter "B-4" in a blank box, followed by the **amount of the transferable portion of the designated benefit**. To calculate this amount, use the following formula:

$$A \times \left[ 1 - \frac{(B - C)}{D} \right]$$

where

A represents the designated benefit paid out of or under the RRIF and included in the surviving spouse's income for the year;

B represents the minimum amount to be withdrawn from the RRIF for the year;

C represents the lesser of the following amounts:

- the total amount paid out of or under the RRIF and included in the annuitant's income for the year, or
- the minimum amount to be withdrawn from the fund for the year;

D represents the total amount paid out of or under the RRIF that is included as a designated benefit in the surviving spouse's income for the year.

If the amount of the designated benefit paid to the surviving spouse exceeds the minimum amount, also enter "B-3" in a blank box, followed by the excess amount.

*961.1.5(c.1)*

### 3.6.3 DPSP

Enter in box B the total of the periodic payments or annuity payments made under a DPSP and, if the plan's registration was revoked, the total of the annuity payments.

*752.0.8, 879, 885*

### 3.6.4 Ordinary annuities

Enter in box B the portion of ordinary annuities that constitutes income. This portion corresponds to the total amount of annuities, minus the capital amount.

*312(c), 336(f)*

### 3.6.5 Income-averaging annuity

Enter in box B the **total** of the annuity payments made under an income-averaging annuity contract.

*312(c), 342*



### 3.6.6 PRPP

Enter in box B the **total** amount paid out of or under a PRPP, **other than**:

- amounts that must be reported elsewhere on the RL-2 slip;
- single payments made under a PRPP that were transferred directly to another PRPP, to a licensed annuities provider for the acquisition of an eligible annuity or to an RPP, a VRSP, an RRSP or a RRIF in the name of the annuitant or of the annuitant's surviving spouse, spouse or former spouse.

In the case of a former spouse, the following conditions must be met:

- the transfer was made under a decree, order or judgment of a competent tribunal (or under a written separation agreement) concerning the partition of property between the annuitant and the annuitant's spouse or former spouse in settlement of rights arising out of, or on the breakdown of, their conjugal relationship;
- the annuitant and the annuitant's spouse or former spouse were separated at the time of the transfer.

*313.13, 965.0.35*

#### 3.6.6.1 Death of the annuitant of a PRPP: Payment made to the surviving spouse designated as the successor annuitant

Include in box B the **total** amount paid to the surviving spouse of an annuitant of a PRPP if the surviving spouse was designated as the successor annuitant pursuant to applicable legislation.

#### 3.6.6.2 Death of the annuitant of a PRPP: Amount paid to the qualifying survivor

If the qualifying survivor of a PRPP annuitant is named the beneficiary of all or a portion of the property held in a PRPP, include in box B the total amount of the payments made to the qualifying survivor, **other than** single payments to the surviving spouse that were transferred directly to another PRPP, to a licensed annuities provider for the acquisition of an eligible annuity or to an RPP, a VRSP, an RRSP or a RRIF in the name of the surviving spouse.

If the qualifying survivor is not named the beneficiary of all the property held in a PRPP, refer to section 3.15.3.

### 3.6.7 VRSP

Enter in box B the total amount paid out of or under a VRSP, **other than**:

- amounts that must be reported elsewhere on the RL-2 slip;
- single payments made under a VRSP that were transferred directly to another VRSP, to a licensed annuities provider for the acquisition of an eligible annuity or to an RPP, a PRPP, an RRSP or a RRIF in the name of the annuitant, or of the annuitant's surviving spouse, spouse or former spouse.

In the case of a former spouse, the following conditions must be met:

- the transfer was made under a decree, order or judgment of a competent tribunal (or under a written separation agreement) concerning the partition of property between the annuitant and the annuitant's spouse or former spouse in settlement of rights arising out of, or on the breakdown of, their conjugal relationship;
- the annuitant and the annuitant's spouse or former spouse were separated at the time of the transfer.

#### 3.6.7.1 Death of the annuitant of a VRSP: Payment made to the surviving spouse designated as the successor annuitant

Include in box B the **total** amount paid to the surviving spouse of an annuitant of a VRSP if the surviving spouse was designated as the successor annuitant pursuant to applicable legislation.



### 3.6.7.2 Death of the annuitant of a VRSP: Amount paid to the qualifying survivor

If the qualifying survivor of a VRSP annuitant is named the beneficiary of all or a portion of the property held in a VRSP, include in box B the total amount of the payments made to the qualifying survivor, **other than** single payments to the surviving spouse that were transferred directly to another VRSP, to a licensed annuities provider for the acquisition of an eligible annuity, or to an RPP, a PRPP, an RRSP or a RRIF in the name of the surviving spouse.

If the qualifying survivor is not named the beneficiary of all the property held in a VRSP, refer to section 3.15.4.

### 3.6.8 Annuities acquired with a payment made under a plan or fund

Enter the total of the payments made under an annuity acquired with:

- a refund of RRSP premiums;
- a designated benefit paid under a RRIF;
- a payment resulting from the commutation of an RRSP annuity;
- an amount in excess of the minimum payable under a RRIF;
- a payment made to the qualifying survivor under a PRPP, other than one made on behalf of the surviving spouse directly to a licensed annuities provider for the acquisition of an eligible annuity;
- a payment made to the qualifying survivor under a VRSP, other than one made on behalf of the surviving spouse directly to a licensed annuities provider for the acquisition of an eligible annuity.

*312(c.2), 313.13*

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## 3.7 Box C – Other payments

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### 3.7.1 RPP

Enter the **total** of the amounts paid out of or under an RPP, including single payments, **other than**:

- the amount of benefits paid entered in box A;
- the return of excess contributions, if any of the conditions in section 1.1.1.3 is met;
- single payments made under an RPP that **do not exceed** the prescribed transferable portion and that were transferred directly to another RPP or to a PRPP, a VRSP, an RRSP or a RRIF in the name of the annuitant or the annuitant's surviving spouse, spouse or former spouse.

In the case of a former spouse, the transfer must have been made under a decree, order or judgment of a competent tribunal (or under a written separation agreement) concerning the partition of property between the annuitant and the annuitant's spouse or former spouse in settlement of rights arising out of, or on the breakdown of, their conjugal relationship.

*965.0.9*

#### Single payment

If the amount in box C includes a single payment, enter "C-10" in a blank box, followed by the date of the payment.

If the amount in box C includes a single payment accrued to December 31, 1971, enter "C-1" in a blank box, followed by the amount of that payment.

If the amount in box C includes a single payment from an RPP that was transferred directly to another RPP or to a PRPP, a VRSP, an RRSP or a RRIF in the name of the annuitant, and the amount of the payments **exceeds** the prescribed transferable portion, enter "C-3" in a blank box, followed by the excess amount.



### 3.7.2 Unregistered pension plan

Enter the **total** of the amounts paid out of or under an unregistered pension plan, including single payments.

Include in box C the total amount paid to the annuitant under an unfunded supplemental arrangement or plan.

*752.0.10*

#### Single payment

If the amount in box C includes the amount of a single payment made under an unregistered pension plan, enter “C-2” in a blank box, followed by the amount.

### 3.7.3 DPSP

Enter the **total** of the amounts paid out of or under a DPSP, including single payments, **other than**:

- the amount of benefits paid entered in box B (see section 3.6.3);
- single payments made under a DPSP that were transferred directly to another DPSP or to an RPP, a PRPP, a VRSP, an RRSP or a RRIF in the name of the annuitant or the annuitant’s surviving spouse, spouse or former spouse.

In the case of a former spouse, the transfer must have been made under a decree, order or judgment of a competent tribunal (or under a written separation agreement) concerning the partition of property between the annuitant and the annuitant’s spouse or former spouse in settlement of rights arising out of, or on the breakdown of, their conjugal relationship.

*890.0.1*

#### Single payment

If the amount in box C includes a single payment, enter “C-10” in a blank box, followed by the date of the payment.

If the amount in box C includes a single payment accrued to December 31, 1971, enter “C-1” in a blank box, followed by the amount of the single payment.

### 3.7.4 RRSP

#### 3.7.4.1 Withdrawal from an unmatured RRSP

Enter in box C the amount of any full or partial withdrawals from an unmatured RRSP, **other than**:

- the amount that constitutes refunds of unused RRSP contributions reported in box F;
- the amount paid under the LLP reported in box L;
- the amount paid under the HBP reported in box O;
- the value of property transferred directly to another RRSP or to an RPP, a PRPP, VRSP or a RRIF in the name of the annuitant;
- the value of property transferred directly to another RRSP or to a RRIF, a PRPP or a VRSP in the name of the annuitant’s spouse or former spouse.

In the case of a former spouse, the following conditions must be met:

- the transfer was made under a decree, order or judgment of a competent tribunal (or under a written separation agreement) concerning the partition of property between the annuitant and the annuitant’s spouse or former spouse in settlement of rights arising out of, or on the breakdown of, their conjugal relationship;
- the annuitant and the annuitant’s spouse or former spouse were separated at the time of the transfer.

#### 3.7.4.2 Commutation of an annuity from a matured RRSP

Enter any amount paid following the full or partial commutation of an annuity from a matured RRSP.



### 3.7.5 QPP

Enter the amount of any pension or death benefit paid under the Québec Pension Plan (QPP), including any amount paid under the additional plan.

Different types of payments can be entered in box C. To provide information about a payment, enter in a blank box of the RL-2 slip:

- “C-4a,” followed by the amount of the retirement pension;
- “C-4b,” followed by the amount of the surviving spouse’s pension;
- “C-4c,” followed by the amount of the disability pension;
- “C-4d,” followed by the amount of the orphan’s pension;
- “C-4e,” followed by the amount of the pension for a disabled person’s child;
- “C-4f,” followed by the amount of the death benefit.

If the amount in box C is a death benefit paid under the QPP, refer to section 3.21.1.2.

*317, 317.2*

#### 3.7.5.1 Disability pension

If the amount in box C is a disability pension paid under the QPP, enter in a blank box of the RL-2 slip:

- “C-6,” followed by the number of months in the year during which the annuitant did not have to contribute to the QPP;
- “C-7,” followed by the date on which the disability pension ceased to be paid;
- “C-8,” followed by the year and the month following the month in which Retraite Québec considers the contributor to have become disabled.

#### 3.7.5.2 Retroactive payment

If the amount in box C includes a retroactive payment of a pension or death benefit under the QPP, write “Paiement rétroactif inclus dans la case C. (Consultez le guide de la déclaration à la ligne 443.)” in the centre of the RL-2 slip, along with each reference year covered by the retroactive payment and the amount paid for each year.

### 3.7.6 Income-averaging annuity

Enter in box C:

- amounts paid as proceeds of the surrender, cancellation, redemption, sale or other disposition of an income-averaging annuity contract;
- amounts that become taxable because the contract ceased to qualify as an income-averaging annuity contract.

*312(d), 346*

### 3.7.7 Income-averaging annuity for artists

Enter in box C the total of the amounts that were paid to a recognized artist under an eligible income-averaging annuity contract, including:

- the total amount of annuities paid;
- any amount paid for full or partial commutation of the annuity;
- an amount paid as proceeds of disposition following the redemption or cancellation of the annuity.

*312(d.1)*



### 3.7.8 LLP

Enter in box C the total amount paid to the annuitant of an RRSP under the Lifelong Learning Plan (LLP) **minus** the amount in box L. If the result is 0, leave the box blank.

935.12

### 3.7.9 HBP

Enter in box C the total amount paid to the annuitant of an RRSP under the Home Buyers' Plan (HBP) **minus** the amount in box O. If the result is 0, leave the box blank.

935.1

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## 3.8 Box D – Refund of RRSP premiums paid to a surviving spouse

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Enter in box D the amount of the refund of RRSP premiums paid to the surviving spouse of an unmatured RRSP annuitant if all of the following conditions are met:

- The surviving spouse was named as the beneficiary of **all** property held in an unmatured RRSP, pursuant to the provisions of the RRSP contract or, where naming a beneficiary is not provided for in the applicable legislation, of the will.
- The full amount of the refund of premiums is transferred to the RRSP, RRIF, PRPP or VRSP of the surviving spouse or used to purchase an annuity in the surviving spouse's name.
- The issuer of the RRSP carries out the transfer or purchase before the end of the year following the year of death.

If any of the aforementioned conditions is not met, refer to section 3.15.1.

The amount of the refund of RRSP premiums may include income earned after the annuitant's death up to the date of the transfer to the RRSP, RRIF, PRPP or VRSP or the date of purchase of the annuity.

908

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## 3.9 Box E – Benefit deemed to have been received at the time of death (RRSP, RRIF, PRPP or VRSP)

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### 3.9.1 Death of an RRSP annuitant

Enter, in box E of the deceased annuitant's RL-2 slip, the fair market value (FMV) of the property held in the RRSP at the time of the annuitant's death, **unless** you must enter an amount in box B (refer to section 3.6.1.1) or box D of an RL-2 slip that you must file in the name of the surviving spouse.

915.2

### 3.9.2 Death of a RRIF annuitant

Enter, in box E of the deceased annuitant's RL-2 slip, the FMV of the property held in the RRIF at the time of the annuitant's death, **unless** you must enter an amount in box B (refer to sections 3.6.2.2 and 3.6.2.3) of an RL-2 slip that you must file in the name of the surviving spouse.

961.17.1



### 3.9.3 Death of a PRPP annuitant

If the surviving spouse has not been designated as the successor annuitant pursuant to applicable legislation, enter, in box E of the deceased annuitant's RL-2 slip, the FMV of the property held in the PRPP at the time of the annuitant's death **minus**:

- the amount in box B of the RL-2 slip filed in the name of the qualifying survivor of a PRPP annuitant (refer to section 3.6.6.2);
- single payments to the surviving spouse transferred directly to another PRPP, to a licensed annuities provider for the acquisition of an eligible annuity or to an RPP, a VRSP, an RRSP or a RRIF in the name of the surviving spouse.

If the result is negative, leave the box blank.

### 3.9.4 Death of a VRSP annuitant

If the surviving spouse has not been designated as the successor annuitant pursuant to applicable legislation, enter, in box E of the deceased annuitant's RL-2 slip, the FMV of the property held in the VRSP at the time of the annuitant's death **minus**:

- the amount in box B of the RL-2 slip filed in the name of the qualifying survivor of a VRSP annuitant (refer to section 3.6.7.2);
- single payments to the surviving spouse transferred directly to another VRSP, to a licensed annuities provider for the acquisition of an eligible annuity or to an RPP, a PRPP, an RRSP or a RRIF in the name of the surviving spouse.

If the result is negative, leave the box blank.

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## 3.10 Box F – Refund of unused contributions (RRSP, PRPP or VRSP)

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### 3.10.1 RRSP

Enter the amount of the excess RRSP contributions that were made in a given year and refunded to the annuitant in the year for which the RL-2 slip is being filed. The annuitant must have completed federal form T3012A, which concerns unused RRSP contributions made after 1990. If the form was not filed, the amounts withdrawn by the annuitant during the year must be entered in box C rather than box F.

### 3.10.2 PRPP

Enter the amount of the excess PRPP contributions that were made in a given year and refunded to the annuitant in the year for which the annuitant filed federal form T3012A respecting unused PRPP contributions. Any amount that the annuitant withdrew in the year for which form T3012A was not filed must be entered in box B rather than box F.

### 3.10.3 VRSP

Enter the amount of the excess VRSP contributions that were made in a given year and refunded to the annuitant in the year for which the annuitant filed federal form T3012A respecting unused VRSP contributions. Any amount that the annuitant withdrew in the year for which form T3012A was not filed must be entered in box B rather than box F.

Note that in federal form T3012A, the term "pooled registered pension plan (PRPP)" is used to designate both a PRPP and a VRSP.



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## **3.11 Box G – Amount that is taxable because of the revocation of the registration of an RRSP or a RRIF**

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### **3.11.1 RRSP**

Enter the FMV of all property held in the RRSP immediately prior to the date on which the plan was amended.

*914*

### **3.11.2 RRIF**

Enter the FMV of all property held in the RRIF immediately prior to the date on which the fund was amended.

*961.9*

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## **3.12 Box H – Other income (RRSP or RRIF)**

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### **3.12.1 Trusteed RRSP**

Enter the total of all other amounts that the annuitant of a trusteed RRSP must include in his or her income when filing his or her income tax return, including:

- the FMV of the property as at the time the trust started, during the year, to use the property or to allow the property to be used as security for a loan;
- the amount corresponding to the difference between the FMV of the property acquired or disposed of during the year and its consideration, where the trust:
  - acquired the property for a consideration greater than the property’s FMV at the time of acquisition, or
  - disposed of the property for no consideration or for a consideration less than the property’s FMV at the time of disposition.

### **3.12.2 Trusteed RRIF**

Enter the total of all other amounts that the annuitant of a trusteed RRIF must include in his or her income when filing his or her income tax return, including:

- the FMV of the property as at the time the trust started, during the year, to use the property or to allow the property to be used as security for a loan;
- the amount corresponding to the difference between the FMV of the property acquired or disposed of during the year and its consideration, where the trust:
  - acquired the property for a consideration greater than the property’s FMV at the time of acquisition, or
  - disposed of the property for no consideration or for a consideration less than the property’s FMV at the time of disposition.





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### 3.13 Box I – Amount giving entitlement to a deduction (RRSP or RRIF)

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#### 3.13.1 Trusteed RRSP

If, during the year, the trust governed by the RRSP disposed of a non-qualifying investment that was acquired before March 23, 2011, enter **the lesser** of the following amounts in box I:

- the amount included in the annuitant's income for the year the property was acquired;
- the proceeds of disposition for the property.

If the trust governed by the RRSP used property as security for a loan or permitted such use and this use ended during the year, enter in box I the result of the following calculation:

Amount included in the annuitant's income because the trust used property or permitted the use of property as security for a loan	minus	Net loss sustained by the trust because it used property or permitted the use of property as security for a loan (do not take into account amounts paid by the trust as interest or the variation of the property's FMV)
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928

#### 3.13.2 Trusteed RRIF

If, during the year, the trust governed by the RRIF disposed of a non-qualifying investment that was acquired before March 23, 2011, enter **the lesser** of the following amounts in box I:

- the amount included in the annuitant's income for the year the property was acquired;
- the proceeds of disposition for the property.

If the trust governed by the RRIF used property as security for a loan or permitted such use and this use ended during the year, enter in box I the result of the following calculation:

Amount included in the annuitant's income because the trust used property or permitted the use of property as security for a loan	minus	Net loss sustained by the trust because it used property or permitted the use of property as security for a loan (do not take into account amounts paid by the trust as interest or the variation of the property's FMV)
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961.21

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### 3.14 Box J – Québec income tax withheld at source

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Enter in box J the amount of Québec income tax withheld at source during the year, including the special tax withheld at source from an eligible income-averaging annuity for artists. Leave box J blank if no Québec income tax was withheld.

If the amount in box J includes the special tax withheld at source from an eligible income-averaging annuity for artists, write "C-9" in a blank box, followed by the amount of the special tax.

For information about payments subject to source deductions of income tax and the calculation of such source deductions, see the *Guide for Employers* (TP-1015.G-V). Be sure to use the version of the guide that was in effect at the time the payments were made.

1015, 1129.68



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## **3.15 Box K – Income earned after death (RRSP, RRIF, PRPP or VRSP)**

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### **3.15.1 Death of an RRSP annuitant**

Enter in box K the amount paid to the beneficiary of the property held in an RRSP further to the annuitant's death. This amount represents:

- in the case of an insured RRSP, the income earned after the annuitant's death;
- in the case of a depository RRSP, the interest or income credited or added to the RRSP after the annuitant's death and up to the end of the year following the year of death;
- in the case of a trustee RRSP, the income accrued after the annuitant's death, other than income that was included in the income of the trust for a taxation year that began after December 31 of the year following the year of death.

However, if the beneficiary of the property held in the RRSP is the surviving spouse, do not enter in box K the amount that is entered in box B (refer to section 3.6.1.1) or box D.

### **3.15.2 Death of a RRIF annuitant**

Enter in box K the amount paid to the beneficiary of the property held in a RRIF further to the annuitant's death. This amount represents:

- in the case of an insured RRIF, the income earned after the annuitant's death;
- in the case of a depository RRIF, the interest or income credited or added to the RRIF after the annuitant's death and up to the end of the year following the year of death;
- in the case of a trustee RRIF, the income accrued after the annuitant's death, other than income that was included in the income of the trust for a taxation year that began after December 31 of the year following the year of death.

However, if the beneficiary of the property held in the RRIF is the surviving spouse, do not enter in box K the amount that is entered in box B (refer to sections 3.6.2.2 and 3.6.2.3).

### **3.15.3 Death of a PRPP annuitant**

Enter in box K the amount paid to the beneficiary of the property held in a PRPP that represents the income accumulated after the annuitant's death. Do not include the amount paid to the qualifying survivor of a PRPP annuitant.

The amount paid to the qualifying survivor that represents the income accumulated after the death of a PRPP annuitant must be entered in box B (see section 3.6.6.2).

### **3.15.4 Death of a VRSP annuitant**

Enter in box K the amount paid to the beneficiary of the property held in a VRSP that represents the income accumulated after the annuitant's death. Do not include the amount paid to the qualifying survivor of a VRSP annuitant.

The amount paid to the qualifying survivor that represents the income accumulated after the death of a VRSP annuitant must be entered in box B (see section 3.6.7.2).



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### 3.16 Box L – Withdrawal under the LLP

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If, under the LLP, you paid an amount to the annuitant of an RRSP, enter in box L **the lesser** of the following amounts:

- the amount paid under the LLP;
- \$10,000.

If the amount exceeds \$10,000, you must also enter the excess amount in box C (refer to section 3.7.8).

935.12

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### 3.17 Box M – Tax-paid amounts

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#### 3.17.1 Death of an RRSP annuitant

Enter in box M the amount paid to the beneficiary of property held in an RRSP that represents:

- in the case of a depository RRSP, the interest or income credited or added to the RRSP after the end of the year following the year of death (the amount must also be entered on an RL-3 slip);
- in the case of a trustee RRSP, the income accrued after the end of the year following the year of death that would be included in the trust's income if the income were specified income without taking into account section 657 of the *Taxation Act*.

905.1

#### 3.17.2 Death of a RRIF annuitant

Enter in box M the amount paid to the beneficiary of property held in a RRIF that represents:

- in the case of a depository RRIF, the interest or income accrued or credited to the RRIF after the end of the year following the year of death (the amount must also be entered on an RL-3 slip);
- in the case of a trustee RRIF, the income accrued after the end of the year following the year of death that would be included in the trust's income if the income were specified income without taking into account section 657 of the *Taxation Act*.

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### 3.18 Box N – Social insurance number of the contributor spouse (RRSP or RRIF)

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#### 3.18.1 Spousal RRSP

Enter the social insurance number of the annuitant's spouse in box N if the following conditions are met:

- There is an amount in box B, box C, box D, box F or box G.
- The annuitant's spouse contributed to the RRSP, or a payment or property was transferred from another RRSP or spousal RRIF to the spousal RRSP.

905.1(f)

#### 3.18.2 Spousal RRIF

Enter the social insurance number of the annuitant's spouse in box N if the following conditions are met:

- There is an amount in box C or box G.
- A payment or property was transferred from another RRIF or spousal RRSP to the spousal RRIF.



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### 3.19 Box 0 – Withdrawal under the HBP

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If, under the HBP, you paid an amount to the annuitant of an RRSP, enter in box 0 one of the following amounts, whichever is **less**:

- the amount paid under the HBP;
- \$35,000.

If the amount paid exceeds \$35,000, you must also enter the excess amount in box C (refer to section 3.7.9).

935.1

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### 3.20 Additional information

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To provide additional information, enter a code in a blank box, followed by the corresponding amount or information.

#### Example

B-1	1,400.68
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The following table lists the codes applicable to the RL-2 slip and provides descriptions of the codes and the plan or fund to which they apply, as well as references to the corresponding sections of this guide.



**TABLE** Additional information

Code	Description	Plan or fund	References
A-1	Deduction for an Indian	RPP	3.5
B-1	Payments from a RRIF exceeding the minimum amount	RRIF	3.6.2.1 and 3.6.2.2
B-2	Payments from a RRIF that were transferred	RRIF	3.6.2.1 and 3.6.2.2
B-3	Designated benefit exceeding the minimum amount	RRIF	3.6.2.3
B-4	Transferred designated benefit	RRIF	3.6.2.3
C-1	Single payment accrued to December 31, 1971	RPP, DPSP	3.7.1 and 3.7.3
C-2	Single payment under an unregistered pension plan	Unregistered pension plan	3.7.2
C-3	Excess amount of a single payment transferred	RPP	3.7.1
C-4a	Payments received under a retirement pension	QPP	3.7.5
C-4b	Payments received under a surviving spouse's pension	QPP	3.7.5
C-4c	Payments received under a disability pension	QPP	3.7.5
C-4d	Payments received under an orphan's pension	QPP	3.7.5
C-4e	Payments received under a pension for a disabled person's child	QPP	3.7.5
C-4f	Death benefit	QPP	3.7.5
C-6	Number of months in the year during which the annuitant was disabled	QPP	3.7.5.1
C-7	Date on which the disability pension ceased to be paid	QPP	3.7.5.1
C-8	First month of disability	QPP	3.7.5.1
C-9	Special tax deducted at source	Income-averaging annuity for artists	3.14
C-10	Date a single payment was made under an RPP or a DPSP	RPP, DPSP	3.7.1 and 3.7.3
201	Type of plan or fund	N/A	3.3
210	Charitable donations	N/A	3.20.1
235	Premium paid to a private health services plan	N/A	3.20.2

### 3.20.1 Charitable donations

Enter "210" in a blank box of the RL-2 slip, followed by the total of the amounts collected as charitable donations during the year and paid on behalf of the annuitant to a registered charity or another qualified donee.

*752.0.10.3; 752.0.10.3R5*

### 3.20.2 Premium paid to a private health services plan

The contribution (or premium) paid by a retired employee to a private health services plan that covers, for example, medical or dental expenses, can give entitlement to a tax credit for medical expenses.

On the retired employee's RL-2 slip, provide the amount of any such contributions (or premiums) by entering "235" in a blank box, followed by the amount. If you do not provide this information, the retired employee may ask that you provide supporting documents.

*1, 37.0.1.1–37.0.1.6; 37.1.1.2R1, 37.0.1.5R1*



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## 3.21 Identification

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### 3.21.1 Beneficiary

Enter in the space marked “Nom de famille, prénom et adresse du bénéficiaire” the beneficiary’s last name, first name and last known address (in full, including the postal code).

Individuals must provide their social insurance number to any person required to file an RL slip in their name. Individuals who do not have a number must apply for one with Service Canada. Failure to provide an individual’s social insurance number may result in a penalty for both the individual and the person required to complete the RL slip.

#### 3.21.1.1 RL slip filed in the name of the qualifying survivor, including the surviving spouse

Enter the last name, first name and last known address of the qualifying survivor, including a surviving spouse, if you are filing an RL-2 slip to report amounts paid following the death of the annuitant. Such amounts include:

- an annuity paid to the surviving spouse designated as the successor annuitant to a matured RRSP, a RRIF, a PRPP or a VRSP (refer to sections 3.6.1.1, 3.6.2.2, 3.6.6.1 and 3.6.7.1);
- a designated benefit paid to the surviving spouse (refer to section 3.6.2.3);
- a refund of premiums paid to the surviving spouse (refer to section 3.8);
- an amount paid to a qualifying survivor under a PRPP or a VRSP (refer to sections 3.6.6.2 and 3.6.7.2).

#### 3.21.1.2 RL slip filed in the name of a succession for a death benefit under the QPP

Enter the name and last known address of the succession if you are filing an RL-2 slip to report the payment of a death benefit under the **QPP**, even if the benefit was paid to a person who paid the annuitant’s funeral expenses but was not an heir. In addition to the name of the succession, the name of the beneficiary of the cheque may be given on the RL-2 slip.

*317, 317.2*

### 3.21.2 Space marked “Nom et adresse du payeur ou de l’émetteur”

Enter your name and full address (including the postal code) on each RL-2 slip.



**Instructions et explications relatives aux cases du relevé 2**

S'il y a lieu, reportez les montants inscrits aux cases de ce relevé aux lignes correspondantes de votre déclaration de revenus.

- A** Prestations d'un RPA (ligne 122)
- B** Prestations d'un REER, d'un FERR, d'un RPDB ou d'un RPAC/RVER, allocation de sécurité du revenu de retraite (ASRR) reçue en vertu de la Loi sur le bien-être des vétérans (loi du Canada) ou rentes (ligne 122)
- C** Autres paiements :
  - reportez ce montant à la ligne 154 s'il provient d'un RPA, d'un RPNA, d'un RPDB, d'un REER, du RAP, du REEP, d'une REPA, d'une RE ou d'un régime ou d'un arrangement complémentaire sans capitalisation;
  - reportez-le à la ligne 119 s'il s'agit d'un paiement fait en vertu du RRQ.
- D** Remboursement de primes au conjoint survivant (REER) [lignes 154 et 250]
- E** Prestation réputée reçue au décès (REER, FERR ou RPAC/RVER). Reportez ce montant à la ligne 122 (dans le cas d'un FERR ou d'un RPAC/RVER) ou à la ligne 154 (dans le cas d'un REER). Consultez le *Guide pour la déclaration de revenus d'une personne décédée* (IN-117).
- F** Remboursement de cotisations inutilisées (REER ou RPAC/RVER) [ligne 154]
- G** Montant imposable en raison de la révocation d'un REER ou d'un FERR. Reportez ce montant à la ligne 122 (dans le cas d'un FERR) ou à la ligne 154 (dans le cas d'un REER).
- H** Autres revenus (REER ou FERR) [ligne 154]
- I** Montant donnant droit à une déduction (REER ou FERR) [ligne 250]
- J** Impôt du Québec retenu à la source (ligne 451)
- K** Revenus gagnés après le décès (REER, FERR ou RPAC/RVER). Reportez ce montant à la ligne 122 (dans le cas d'un FERR ou d'un RPAC/RVER) ou à la ligne 154 (dans le cas d'un REER). Dans le cas d'une succession, consultez le *Guide de la déclaration de revenus des fiducies* (TP-646.G).
- L et O** Sommes retirées d'un REER dans le cadre du REEP ou du RAP. Voyez dans le guide de la déclaration, à la ligne 154, les instructions relatives à la source du revenu (code 09).
- M** Ce montant est inscrit à titre informatif.

**Signification des sigles à la case « Provenance des revenus »**

- FERR-A** Fonds enregistré de revenu de retraite assuré
- FERR-D** Fonds enregistré de revenu de retraite dépositaire
- FERR-F** Fonds enregistré de revenu de retraite fiduciaire
- RAP** Régime d'accès à la propriété
- RE** Rente d'étalement (contrat de rente à versements invariables)
- REEP** Régime d'encouragement à l'éducation permanente
- REER-A** Régime enregistré d'épargne-retraite assuré
- REER-D** Régime enregistré d'épargne-retraite dépositaire
- REER-F** Régime enregistré d'épargne-retraite fiduciaire
- REPA** Rente d'étalement pour artiste
- RO** Rente ordinaire
- RPA** Régime de pension agréé
- RPAC** Régime de pension agréé collectif
- RPDB** Régime de participation différée aux bénéfices
- RPNA** Régime de pension non agréé
- RRQ** Régime de rentes du Québec
- RVER** Régime volontaire d'épargne-retraite

**Renseignements complémentaires**

- A-1** Déduction pour Indien (ligne 293)
- B-1** Prestations d'un FERR qui excèdent le montant minimal
- B-2** Prestations d'un FERR transférées (ligne 250)
- B-3** Prestation désignée qui excède le montant minimal
- B-4** Prestation désignée transférée (ligne 250)
- C-1** Paiement unique accumulé au 31 décembre 1971 (ligne 402)
- C-2** Paiement unique en vertu d'un RPNA
- C-3** Transfert excédentaire d'un paiement unique
- C-4a** Paiement pour rente de retraite
- C-4b** Paiement pour rente de conjoint survivant
- C-4c** Paiement pour rente d'invalidité
- C-4d** Paiement pour rente d'orphelin
- C-4e** Paiement pour rente d'enfant de cotisant invalide
- C-4f** Prestation de décès
- C-6** Nombre de mois dans l'année pendant lesquels le rentier a été invalide
- C-7** Date de cessation de la rente d'invalidité
- C-8** Début de la période d'invalidité
- C-9** Impôt spécial retenu (ligne 443)
- C-10** Date du paiement unique fait en vertu d'un RPA ou d'un RPDB. Si le paiement a été reçu à la suite d'un décès, consultez le guide IN-117.
- 201** Nature du régime
- 210** Dons de bienfaisance. Consultez le guide de la déclaration à la ligne 395.
- 235** Prime versée à un régime privé d'assurance maladie. Consultez le guide de la déclaration à la ligne 381.

**RELEVÉ**

**2 Revenus de retraite et rentes**

Année	Code du relevé	Provenance des revenus	N° du dernier relevé transmis		
<b>A- Prestations d'un RPA</b>	<b>B- Prestations (REER, FERR, RPDB ou RPAC/RVER) ou rentes</b>	<b>C- Autres paiements</b>	<b>D- Remboursement de primes au conjoint survivant (REER)</b>	<b>E- Prestation réputée reçue au décès (REER, FERR ou RPAC/RVER)</b>	<b>F- Remboursement de cotisations inutilisées (REER ou RPAC/RVER)</b>
<b>G- Montant imposable en raison de la révocation (REER ou FERR)</b>	<b>H- Autres revenus (REER ou FERR)</b>	<b>I- Montant donnant droit à une déduction (REER ou FERR)</b>	<b>J- Impôt du Québec retenu à la source</b>	<b>K- Revenus gagnés après le décès (REER, FERR ou RPAC/RVER)</b>	<b>L- Retrait dans le cadre du REEP</b>
<b>M- Montants libérés d'impôt</b>	<b>O- Retrait dans le cadre du RAP</b>	Renseignements complémentaires			
			Numéro d'assurance sociale du bénéficiaire		<b>Conjoint cotisant (REER ou FERR)</b> N- Numéro d'assurance sociale
Nom et adresse du payeur ou de l'émetteur					

Nom de famille, prénom et adresse du bénéficiaire



# TO CONTACT US

## Online

[revenuquebec.ca](http://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

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