

RL-21 Slip: Farm Support Payments

Keep your RL-21 slip for your files.

Explanation of boxes and instructions

Where applicable, enter on the appropriate lines of your income tax return the amounts shown in the boxes of the RL-21 slip.

Box A Income, grants and subsidies. This amount may reduce the cost of property or your expenditures, or increase your income, as the case may be.

Box B Gains realized on the settlement of a debt. If the amount in this box relates to:

- the reconveyance of a building site, you must reduce the capital cost of the building site;
- the discharge of the principal amount of a loan used to purchase capital property, you must reduce the capital cost of the property; or
- the forgiveness of interest in arrears or the interruption of interest accrual, you are not required to make any adjustment, as interest reported in income is offset by the deduction of interest expenses.

Box C Gross insurance proceeds. This amount must be included in your farm income.

Overpayment recapture. This amount may be deducted as farm expenses.

Box D Investment income. If the amount in this box is positive, enter it on line 130; if the amount is negative, enter it on line 231.

Space marked "Commentaires" (comments)

The data in this space are provided for information purposes only.

Notice to recipients that are corporations, partnerships or trusts

The amounts shown on the RL-21 slip must be entered on 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.