

Guide to Filing the RL-23 Slip

Recognition of Volunteer Respite Services

This guide is intended for all caregivers who issue RL-23 slips in recognition of volunteer home respite services.

1 Definitions

Caregiver

An individual who lives with the care recipient throughout the period during which respite services are provided by a volunteer who is

- the care recipient's spouse;
- the child or grandchild of the care recipient or his or her spouse;
- the brother, sister, nephew, niece, grandnephew or grandniece of the care recipient or his or her spouse;
- the father, mother or any other direct ascendant of the care recipient or his or her spouse;
- the uncle, aunt, great-uncle or great-aunt of the care recipient or his or her spouse.

Care recipient

An individual with a long-term significant disability who has an intervention plan or individualized service plan established by an integrated health and social services centre, provided the individual

- has a severe and prolonged impairment in mental or physical functions, where the individual is 18 or over;
- is a person in regard to whom the supplement for handicapped children is paid, where the individual is a minor.

Volunteer

An individual who, during a given calendar year, provides at least 400 hours of volunteer respite services to the caregiver of a care recipient.

A volunteer does not include

- the care recipient's spouse;
- the care recipient's father, mother, child, brother or sister (or their spouse, where applicable).

Volunteer respite services

Non-remunerated services provided in the care recipient's home that involve any one or a combination of the following activities:

- providing care to the recipient;
- performing the caregiver's usual tasks with respect to the recipient;
- performing certain daily tasks of the caregiver so that the latter can be with the care recipient at all times;
- providing any similar service that gives the caregiver a respite from his or her duties.

2 Filing RL-23 slips

2.1 Format of RL-23 slips

The required information must be submitted on a prescribed RL-23 slip, which is available on our website at www.revenuquebec.ca.

2.2 Deadline for filing and distribution

On or before the last day of February in the year following the year covered by the RL slips, you must

- mail us **copy 1** of the RL-23 slips on paper;
- give the volunteers **copy 2** of the RL-23 slips in person, or send them the RL-23 slips by mail or by some other means.

The RL slips that you file with us must be sent to one of the following addresses:

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

2.3 Amending or cancelling an RL slip

To amend a paper RL slip that has already been submitted, file a new slip, clearly indicating on it the necessary corrections, the word "Modifié," the letter "A" in the box marked "Code du relevé" and, in the box marked "N° du dernier relevé transmis," the number shown in the upper right-hand corner of the slip you wish to amend.

To cancel a paper RL slip that has already been submitted, make a photocopy of the slip, clearly indicate "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 slip is legible on the photocopy before you file it.

2.4 Penalties

Under the *Tax Administration Act*, you are liable for penalties if you file any RL-23 slip late.

You must make a reasonable attempt to obtain the information required to complete an RL-23 slip. If you fail to provide any of the required information, you will be liable to a penalty of \$100.

3 Description of the boxes on the RL-23 slip

3.1 Box marked "Année"

Enter the year for which the amounts are being reported on the RL-23 slip.

3.2 Box marked "Code du relevé"

Write "R" for an original slip, "A" for an amended slip or "D" for a cancelled slip.

3.3 Box marked "N° du dernier relevé transmis"

See section 2.3, "Amending or cancelling an RL slip."

3.4 Box A – Last name and first name of each care recipient

Enter the last name and first name of each care recipient.

3.5 Box B – Date of birth

Enter the date of birth of each care recipient.

3.6 Box C – Tax credit

Enter the tax credit amount you are allocating to the person who provided you with voluntary respite services during the year for each care recipient.

For each care recipient, you can allocate a maximum of \$1,000 to the volunteers who assisted you. A maximum of \$500 may be allocated to each volunteer in recognition of respite services.

3.7 Identification

3.7.1 Space marked "Nom de famille, prénom et adresse du bénévole"

Enter the volunteer's last name, followed by the volunteer's first name. Then enter the volunteer's last known address, including the postal code.

3.7.2 Space marked "Nom de famille, prénom et adresse de l'aidant naturel"

Enter your last name, first name and address (including the postal code) on each RL-23 slip.