

RL-27 Slip: Government Payments

Keep your RL-27 slip for your files.

Information for recipients of the RL-27 slip

The RL-27 slip is intended to promote compliance with fiscal laws. The amounts shown on the RL-27 slip are amounts received from a department or agency of the Québec government during the year concerned. While they do not necessarily correspond to the amounts you are required to report for the year, they must be taken into account in calculating your income or that of the trust, corporation or partnership, as applicable.

Note that the payer of the amounts reported on the RL-27 slip files a copy of the slip with Revenu Québec.

Explanation of boxes and instructions

Box A Contractual payments. These are amounts received in payment of a service rendered, or in payment of a service rendered and the acquisition or lease of property. They do not include amounts received in the year entirely or almost entirely (90% or more) for the acquisition or lease of property.

The amount in box A, which does not include goods and services tax (GST) or Québec sales tax (QST), must be used to calculate the business income to be reported in the recipient's income tax return (line 164 of an individual's income tax return). For more information, refer to guide IN-155-V, *Business and Professional Income*.

Box B Subsidies. These are amounts received as assistance in relation to the cost of property, an outlay or an expenditure, or as incentives. The assistance or incentive may be in the form of a grant, a subsidy, a forgivable loan, an allowance or a government transfer payment.

You must use the amount in box B to calculate the amount of business or property income to be entered in your income tax return or, if the amount is related to medical expenses, to calculate your tax credit for medical expenses.

The amount in box B may be used, as applicable, to reduce the cost of property or expenditures, or to increase income.

Box marked "Type de bénéficiaire" (type of recipient)

- 1 Individual or trust
- 2 Corporation
- 3 Partnership
- 4 Individual (or trust), corporation or partnership that is a holder of a joint account or co-recipient of payments
- 5 Individual (or trust), corporation or partnership that is part of a consortium or joint venture