

REVENU
QUÉBEC



GUIDE TO FILING THE RL-3 SLIP

INVESTMENT INCOME



revenuquebec.ca



**WHEN YOU ISSUE RL-3 SLIPS,
YOU HELP INDIVIDUALS
AND CORPORATIONS REPORT
THEIR INVESTMENT INCOME.**

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This guide is intended to help you file the RL-3 slip respecting investment income. The information in this guide does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

This version of the guide is valid **for the 2022 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 Regulation respecting fiscal administration (TAA (r. 1), followed by section numbers), the *Taxation Act* (section numbers only), the *Regulation respecting the Taxation Act* (section numbers with the letter "R") and 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

Reduction in the rate of the dividend tax credit (box C)

For 2022, the rate you must use to calculate the dividend tax credit applicable to the actual amount of **ordinary dividends** paid or deemed paid to a recipient is reduced from 4.6115% to 3.9330%.

Note that the rate for the actual amount of **eligible dividends** remains 16.1460%. In addition, the percent increase that you must use to calculate the taxable dividend amount and that applies to the actual amount of ordinary dividends remains 115%, and the percent increase that applies to the actual amount of eligible dividends remains 138%.

For more information about amounts regarding ordinary and eligible dividends that you must enter on the RL-3 slip, see sections 3.5 through 3.8.



1 GENERAL INFORMATION

1.1 What is the purpose of an RL-3 slip?

RL-3 slips are primarily used to report:

- interest, dividends, capital gains dividends or royalties that were paid or credited during the year to a person (hereinafter referred to as a *recipient*) that was an individual resident in Québec or a corporation with an establishment in Québec;
- blended payments (meaning payments composed of capital plus interest or other income) made to a recipient during the year by a corporation, association, organization or institution;
- payments made by a custodian of funeral arrangements that must be included in the income of a recipient;
- any of the income mentioned in the preceding points that was received by a mandatary or on behalf of a recipient;
- amounts that must be included in calculating the income of a recipient who is a life insurance policyholder;
- interest accrued in respect of an investment contract that must be reported by a person or partnership on behalf of a recipient.

Recipients use the information on this slip to complete the personal income tax return (TP-1-V), the *Déclaration de revenus des sociétés* (CO-17), the *Partnership Information Return* (TP-600-V) or the *Trust Income Tax Return* (TP-646-V).

1086R5–1086R9, 1086R53, 1086R54

1.2 Amounts that should not be reported on an RL-3 slip

Do not file an RL-3 slip to report the following amounts:

- amounts paid to a recipient (or accumulated on a recipient's behalf) which total **less than \$50** for the year;
- interest paid to an individual by another individual who is not a dealer in securities or an investment dealer that pays interest in respect of clients' accounts;
- interest paid on loans granted by financial institutions or by other institutions or persons whose normal business activities include the lending of money;
- certain capital dividends;
- interest that accrued to a corporation, partnership, unit trust or any trust of which a corporation or partnership was a beneficiary, or interest that became payable during the year to one of the aforementioned entities;
- the return of funds of relevant contributions made by the custodian of a funeral arrangement.

1.3 Income from multiple sources

If you need to enter amounts from multiple sources in the same box, use a separate RL-3 slip for each amount.

1.4 Definitions

Eligible dividend

Taxable dividend that is paid or deemed to be paid by a Canadian corporation and that is designated by that corporation as an eligible dividend.

497(b)

Linked note

A debt obligation, most often issued by a financial institution, the return on which is linked in some manner to the performance of one or more underlying assets or indexes over the term of the obligation.

Ordinary dividend (non-eligible)

Taxable dividend, other than an eligible dividend, that is paid or deemed to be paid by a Canadian corporation.

497(a)

Royalties from Canadian sources

Payments for the use of a work or invention, or for the right to develop natural resources.

87(g); 1086R5(c)



2 FILING THE RL-3 SLIP

2.1 Format of RL-3 slips

The required information must be provided to us on the prescribed RL-3 slip.

You must file the RL-3 slip using one of the following:

- authorized software you purchased (see the list of authorized software in the **Partners** section of our website at revenuquebec.ca);
- software you developed that meets our requirements (for more information, see the **Partners** section of our website);
- the fillable PDF you can download from our website;
- the paper slip you can order by using our online service or by contacting our client services.

We do not provide financial compensation for providing your own slips.

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:

- file the RL-3 slips with us; and
- distribute copies of the RL-3 slips to the recipients.

1086R65, 1086R70

2.3 Filing the RL slips with Revenu Québec

If you are filing more than 50 RL-3 slips, you **must** send them to us online (in an XML file) using software we have authorized.

If you are filing fewer than 51 RL-3 slips, either send them to us online (in an XML file) using software we have authorized or mail **copy 1** of each paper RL slip to us.

If you send us the RL slips online, do not mail us copy 1 of the paper slip. However, make sure you keep the paper copies or electronic files.

Send documents that are not filed online to one of the following addresses:

- Montréal, Laval, Laurentides, Lanaudière and Montérégie:
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4
- Québec City and other regions:
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

For more information on filing RL slips, see the *Tax Preparers' Guide: RL Slips* (ED-425-V). For information on filing RL slips online using authorized software, 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.

1086R65; TAA 37.1.1; TAA (r. 1) 37.1.1R1; ALFIT 3, 28, 29, 71

2.4 Distributing RL slips to the recipients

There are a number of options when it comes to distributing copies of the RL slips to the recipients. If you distribute paper RL slips, you must give each recipient **copy 2** of the slip in person or send it by mail or by some other means. You may send the RL slip to a recipient electronically, but only if you obtain the recipient's prior consent (in writing or electronically). Recipients must clearly state their consent to receiving the RL-3 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 any person who gives their consent; and
- make sure that the information on the RL slip cannot be modified.

1086R70

2.5 Amending or cancelling an RL slip

You can file an amended slip to replace a slip you have already filed that has one or more errors (e.g. an incorrect amount).

Do not file an amended slip for the following errors:

- the recipient's address (in this case, make a duplicate of the original slip and send it to the recipient **only**);
- the recipient's social insurance number (SIN), first name or last name (in this case, you must cancel the RL-3 slip and make a new one).

A cancelled slip must be filed to replace a slip that should not have been filed or that has mistakes in the recipient's SIN, first name or last name.

2.5.1 RL slip filed online (in an XML file)

To amend or cancel an RL slip that you have already filed online (in an XML file), follow the instructions in guide ED-425-V. You can file amended or cancelled RL-3 slips online.

2.5.2 Paper RL slip filed by mail

To amend a paper RL slip sent by mail, file a new slip with the word "Modifié" on it and the letter "A" in the box marked "Code du relevé." Enter the revised amounts in the appropriate boxes and re-enter the amounts in the other boxes of the slip that was filed. In addition, enter in the box marked "No du dernier relevé transmis" the number shown in the upper right corner of the slip you want to amend.

To cancel a paper RL slip that has already been submitted, make a photocopy of the original slip, write "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 corner of the original slip is legible on the photocopy.

2.6 Penalties

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

- file the RL-3 slip late;
- fail to use online filing when filing more than 50 RL-3 slips.

If you fail to provide any required information, you are liable to a penalty of \$100. However, this penalty will not apply if the omission concerns the recipient's personal information and you made reasonable efforts to obtain it.

TAA 59, 59.0.0.3, 59.0.0.4, 59.0.2



3 COMPLETING THE RL-3 SLIP

3.1 Box marked “Année”

Enter the year for which the amounts accrued, or were paid or credited.

3.2 Box marked “Code du relevé”

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

3.3 Box marked “Code de la devise”

If an amount on the slip is in a foreign currency, enter the currency code defined in the ISO 4217 standard.

Use alphabetic codes where possible. The following are a few examples:

Alphabetic code	Foreign currency
EUR	Euro
USD	American dollar
GBP	Pound sterling
JPY	Yen

In one of the blank boxes, enter “200,” followed by the full name of the foreign currency (euro, for example).

For more information on entering investment income in foreign currencies on the RL-3 slip, see section 4.1.

3.4 Box marked “N° du dernier relevé transmis”

If you are completing an amended slip, enter the number of the slip you are amending. For more information, see section 2.5.

3.5 Box A1 – Actual amount of eligible dividends

Enter the actual amount of **eligible** dividends that were paid or are deemed to have been paid to an individual resident in Québec by a taxable Canadian corporation and are eligible for the dividend tax credit.

Eligible dividends paid to a minor by a private Canadian corporation must also be included in this box.

For more information on dividends that have been deemed paid, see section 4.2.

119–119.4, 497, 498, 504–510.1, 517, 570, 1086R5(a)



3.6 Box A2 – Actual amount of ordinary dividends

Enter the actual amount of **ordinary** dividends that were paid or are deemed to have been paid to an individual resident in Québec by a taxable Canadian corporation and are eligible for the dividend tax credit.

Ordinary dividends paid to a minor by a private Canadian corporation must also be included in this box.

For more information on dividends that have been deemed paid, see section 4.2.

119–119.4, 497, 498, 504–510.1, 517, 570, 1086R5(a)

3.7 Box B – Taxable amount of dividends

Enter the taxable amount of eligible and ordinary dividends. Add the results of the following calculations to determine the taxable amount:

- Multiply the amount in box A1 by 138% (for eligible dividends).
- Multiply the amount in box A2 by 115% (for ordinary dividends).

497

3.8 Box C – Dividend tax credit

Enter the amount of the dividend tax credit the recipient can claim if they are an individual resident in Québec on December 31 of the year in question. Add the results of the following calculations to determine the tax credit amount:

- Multiply the amount in box A1 by 16.1460% (for eligible dividends).
- Multiply the amount in box A2 by 3.9330% (for ordinary dividends).

767

3.9 Box D – Interest from Canadian sources

Enter the amount of interest from Canadian sources paid or credited during the year to a recipient. Also enter the interest accrued on behalf of a recipient who is an individual resident in Québec, in respect of an investment contract (see “Accrued interest” below).

The amounts to be entered in box D include:

- interest paid to (or accrued on behalf of) a recipient on;
 - registered bonds or debentures,
 - an account with a trader or dealer in securities,
 - money or property of any kind loaned to, or deposited or placed with, a corporation, an association, an organization or an institution, or
 - compensation for expropriated property;
- the taxable portion of any blended payments made during the year by a corporation, an association, an organization or an institution to a recipient (this taxable portion is considered to be a payment of interest);
- interest that is deemed to have accrued on certain prescribed debt obligations, other than bearer debt obligations, on behalf of an individual resident in Québec;



- interest that is deemed received or receivable in the year by the holder of an indexed debt obligation, if the holder is a recipient;
- certain amounts paid respecting an income bond that are not deemed dividends (see section 4.3);
- amounts referred to in sections 968 and 968.1 of the *Taxation Act* with respect to the disposition of an interest in a life insurance policy (amounts from an insurance policy loan must be reported in box E);
- taxable dividends (other than capital gains dividends) that a mortgage investment corporation paid to one of its shareholders.

Payers that are not dealing at arm's length with a recipient of any of the amounts mentioned above must also file an RL-3 slip in respect of the recipient.

Accrued interest

You must enter on the RL-3 slip all the interest accrued to the anniversary day of the investment contract, except interest that was already reported on an RL-3 slip for a previous year.

The anniversary day of an investment contract is:

- the day that falls one year after the day preceding the date the contract was entered into, and the day marking each subsequent one-year interval (for example, the anniversary day of a contract issued on January 15 of a particular year would be January 14 of the following years); or
- the day on which the contract was disposed of.

NOTE

Indexed debt obligations are not considered investment contracts.

87(c), 92–92.5.1, 92.7, 120, 125.0.1, 310, 801, 968, 968.1, 1112, 1086R5, 1086R7, 1086R53

3.10 Box E – Other income from Canadian sources

Enter all other investment income, such as:

- dividends (other than those entered in boxes A1 and A2) paid:
 - by a non-taxable Canadian corporation to an individual resident in Québec, or
 - by any other Canadian corporation, including a taxable Canadian corporation, to another Canadian corporation;
- amounts to be included in the income of a life insurance policyholder, where the amounts derive from an insurance policy loan.

In box E, custodians of funeral arrangements (that is, funeral or cemetery services) must enter the **lesser** of the following amounts:

- the amount of a payment made to an individual under the arrangement, other than as payment for funeral services;
- the amount determined by the following formula: $A + B - C$, where:
 - A** is the balance respecting the arrangement immediately before the payment in question (the balance must not include the value of property in a cemetery care trust),
 - B** is the total amount that, before the payment in question, was withdrawn for the provision of funeral services (other than cemetery services funded by property in a cemetery care trust) or for transfer to another funeral arrangement for the same individual,
 - C** is the total of the relevant contributions made before the payment in question, other than contributions that were made to a cemetery care trust.



The term “relevant contribution” means:

- a contribution made directly to the particular arrangement; or
- an amount transferred directly to the arrangement from another funeral arrangement in respect of the same individual.

If the amount in box E includes eligible dividends, enter E-1 in one of the blank boxes, followed by the actual amount of eligible dividends.

If the amount in box E includes ordinary dividends, enter E-2 in one of the blank boxes, followed by the actual amount of ordinary dividends.

87(z.3), 119–119.4, 968, 968.1, 979.19–979.21, 1086R5, 1086R53

3.11 Box F – Gross foreign income

If you are a mandatary or hold a power of attorney, enter the gross income from foreign sources that you received on behalf of a recipient. Gross income is the net amount received, plus the foreign income tax withheld.

Foreign income paid to a minor by a corporation must be included in this box.

3.12 Box G – Foreign income tax

Enter the amount of income tax paid on income from foreign sources to the government of a foreign country or a political subdivision of a foreign country.

772.2–772.13

3.13 Box H – Royalties from Canadian sources

Enter the amount of royalties from Canadian sources paid to the recipient.

If the amount in box H includes income from a copyright (of which an artist or professional artist is the first owner), enter “H-2” in one of the blank boxes, followed by the amount.

87(g), 726.26, 1086R5(c)

3.14 Box I – Capital gains dividends

Enter the amount of capital gains dividends paid to a recipient by a mutual fund corporation, an investment corporation or a mortgage investment corporation.

1106, 1113, 1116

3.15 Box J – Accrued income: annuities

Enter the amount of income accrued under a life insurance policy or annuity contract that must be included in the recipient’s income calculation.

92.11, 92.13; 1086R9, 1086R9.1



3.16 Box K – Interest from linked notes

Enter the total deemed interest accrued following the assignment or transfer of linked notes.

Any gain realized at the time of an assignment or transfer is deemed interest accrued on the debt obligation for the period beginning before the time of the transfer and ending at the time of the transfer.

The amount of deemed interest accrued to enter in box K is the result of the following calculation:

- the price for which the debt obligation was assigned or otherwise transferred at the time of transfer
minus
- the amount by which the price for which the debt obligation was issued exceeds the portion of the principal amount of the debt obligation that was repaid by the issuer on or before the time of transfer

If the amount in box K includes foreign interest from linked notes, enter “K-1” in one of the blank boxes, followed by the amount of interest.

92.5R4, 167, 167.1, 167.1.1

3.17 Additional information

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

Example

E-1 1,400.68

If there are not enough blank boxes, use another RL-3 slip.

The following table lists the codes applicable to the RL-3 slip and provides descriptions, as well as references to the corresponding sections of this guide.

TABLE Additional information

Code	Description	Section of the guide
E-1	Actual amount of eligible dividends	3.10
E-2	Actual amount of ordinary dividends	3.10
H-2	Copyright income	3.13
K-1	Linked notes: Interest from foreign sources	3.16
200	Currency used	3.3 and 4.1
201	Social insurance number of one of the joint account holders	3.18.1.2
202	Social insurance number of one of the joint account holders	3.18.1.2
203	Social insurance number of one of the joint account holders	3.18.1.2
204	Social insurance number of one of the joint account holders	3.18.1.2
205	Unclaimed dividend account	4.4.1
206	Unclaimed interest account	4.4.1
207	Unclaimed dividend account: Income tax withheld	4.4.2
208	Unclaimed interest account: Income tax withheld	4.4.2

3.18 Identification

3.18.1 Recipient

3.18.1.1 Recipient's name and address and the name of the second holder

Enter, in the space marked "Nom et adresse du bénéficiaire et nom du second titulaire," the recipient's name and last known address, including the postal code.

Enter the name of the second holder of a joint account as well, where applicable. If there are more than two holders, enter the name of only one of the account holders.

3.18.1.2 Box marked "Numéro d'assurance sociale du bénéficiaire"

Enter the recipient's social insurance number if they are an individual. If the recipient holds a joint account, see section 3.18.1.3 for instructions on how to enter the social insurance number of each of the other holders.

Individuals are required by law to provide their social insurance number to any person who must file an RL slip on their behalf. Individuals who do not have a social insurance number must contact Service Canada. Failure to enter the social insurance number may result in a penalty for both the individual and the person who must file an RL slip on the individual's behalf.

TAA 58.1, 58.2, 59.0.2, 59.0.3

3.18.1.3 Box marked "Autre numéro d'identification"

If the recipient is not an individual, enter their Québec enterprise number (NEQ) or identification number.

If the recipient is an individual holding a joint account, enter the social insurance number of the second holder of the account in the box marked "Autre numéro d'identification." If there are more than two account holders, enter 201, 202, 203 or 204 (according to the number of holders) in the blank boxes, followed by the social insurance number of each of the other holders.

3.18.1.4 Box marked "Type"

Enter the code corresponding to the type of recipient:

- 1 for an individual (other than a trust);
- 2 for one of the spouses holding a joint account;
- 3 for a corporation;
- 4 for a trust (receiver, mandatary or succession), association, club or partnership;
- 5 for an administration (municipality, government agency, etc.);
- 6 for the spouse of a settlor of a trust or for the spouse of the deceased person (in the case of a succession);
- 7 for one of the holders of a joint account other than holders covered by code 2.

3.18.2 Payer or mandatary

3.18.2.1 Name and address of the payer or mandatary

In the space marked "Nom et adresse du payeur ou du mandataire," enter the payer's or mandatary's name and address (including the postal code).

3.18.2.2 Box marked "Numéro de succursale"

If applicable, enter the payer's branch number.



4 SPECIAL CASES

4.1 Investment income in a foreign currency

You must enter Canadian dollar amounts on the RL-3 slip. To convert foreign currency amounts into Canadian dollars, use the exchange rate at the time of transaction or an average exchange rate for the period in which the transaction was made. Exchange rates are given on the Bank of Canada website.

Normally, investment income in foreign currencies is converted into Canadian dollars before being posted to a recipient's account. However, some recipients have foreign currency accounts and prefer to convert their **account** balances into Canadian dollars themselves. If the investment income in foreign currency is posted to the recipient's foreign currency account, you must enter **all** the amounts in the foreign currency. You must also enter:

- the ISO 4217 currency code in the box marked "Code de la devise" (see section 3.3);
- 200, followed by the complete name of the foreign currency, in a blank box for additional information.

You must use a separate RL-3 slip for each foreign currency amount you must report for the recipient.

4.2 Dividends deemed to have been paid

In the table below, cases in which dividends may be deemed to have been paid by a corporation resident in Canada to one of its shareholders are described in the left-hand column. The amounts that typically correspond to these dividends appear in the right-hand column.

Cases in which dividends may be deemed to have been paid	Amount of the dividends deemed to have been paid
There has been an increase in paid-up capital (other than by means of stock dividends) without a corresponding increase in net assets or a corresponding decrease in net liabilities.	The dividends deemed to have been paid typically correspond to the increase in paid-up capital respecting the shares of the class concerned, minus the aggregate of any increase in the net value of assets (or decrease in net liabilities) and any reduction in the paid-up capital respecting the shares of another class.
Property has been distributed to the shareholders of any class of shares pursuant to the winding-up, discontinuance or reorganization of the corporation.	The dividends deemed to have been paid typically correspond to the amount of the funds or value of the property so distributed, minus the reduction in the paid-up capital respecting the class of shares to which the distribution pertains.
The corporation's shares have, at a particular time, been redeemed, acquired or cancelled, other than through purchase on the open market.	The dividends deemed to have been paid typically correspond to the amount paid, minus the paid-up capital respecting the shares immediately before the particular time.
The corporation's paid-up capital in respect of any class of capital stock has been reduced.	The dividends deemed to have been paid typically correspond to the amount paid, minus the reduction in the paid-up capital.

Note that no dividend is deemed to have been paid to a shareholder if a public corporation has redeemed, acquired or cancelled prescribed shares held by an individual who was resident in Canada at the time of the redemption, acquisition or cancellation and who was dealing at arm's length with the corporation. The amount paid in that case is not treated as a dividend deemed paid to the shareholder, but as the proceeds of disposition of the shares.

504-510.1



4.3 Payments deemed to be received as dividends

An amount paid to a taxpayer by a corporation resident in Canada as interest or as a dividend on an income bond is deemed to have been received as a dividend by the taxpayer unless the corporation is entitled to deduct the amount in calculating its income. Enter, in box A1, the actual amounts deemed to have been received as eligible dividends and, in box A2, the actual amounts deemed to have been received as ordinary dividends if they were received by an individual from a taxable Canadian corporation. Otherwise, enter them in box E.

An amount paid to a taxpayer by a corporation as interest on a development bond it issued is deemed to have been received as a dividend by the taxpayer. An amount paid as interest on a small business bond is also deemed to have been received as a dividend by the taxpayer. Enter such amounts received by an individual in boxes A1 and A2. Otherwise, enter them in box E.

Enter amounts paid as interest that are not deemed to have been received as dividends in box D. Otherwise, enter them in box E.

119.3, 119.4, 119.16

4.4 Unclaimed income

Interest and dividends received in a given taxation year for an owner that remains unknown at the end of the following taxation year are considered unclaimed income.

4.4.1 Remittance of income tax withheld

Income tax on unclaimed income

If you hold unclaimed income at the end of the taxation year following the one in which you received it, you must withhold 15% income tax on this income.

1019

The income tax withheld must be remitted to us within 60 days following the end of the taxation year that follows the one in which you received the unclaimed income.

Example

A security trader's taxation year ends on March 31. The trader received unclaimed dividends of \$20,000 in the preceding taxation year.

If the dividends remain unclaimed on March 31 of the current year, the trader must withhold income tax of \$3,000 ($\$20,000 \times 15\%$) on the dividends and remit that amount to us before May 31 of the following taxation year.

If income tax is remitted late, you will have to pay interest, calculated according to regulation, for the period beginning on the date the payment became due and ending on the date the payment was made.

A penalty will also be applied.



Filing the RL-3 slip

You must file an RL-3 slip for the calendar year in which you received unclaimed income.

On the RL-3 slip, enter “Propriétaire inconnu” (Unknown) in the space for the recipient’s name and address and, in one of the blank boxes, enter:

- 205, followed by the amount of the unclaimed dividend account; or
- 206, followed by the amount of the unclaimed interest account.

1019-1019.2

4.4.2 Payment to the owner

You must file an RL-3 slip if the interest and dividends are paid out to an owner who was unknown when you received the amounts.

You must complete an RL-3 slip for the amounts paid out in the year you received them.

If interest and dividends received over more than one calendar year were paid to the same recipient in the same year, a separate RL-3 slip must be filed for each calendar year in which you received the interest and dividends.

The dividend tax credit must be calculated at the rate in effect for the taxation year in which you received the dividends. Enter the amount of the credit in box C.

In addition, in one of the blank boxes for additional information, enter:

- 207, followed by the amount of income tax withheld on the amount of the unclaimed dividend account; or
- 208, followed by the amount of income tax withheld on the amount of the unclaimed interest account.

The recipient must report the interest and dividends in the year they received them. They can also claim a credit for the income tax withheld.



RELEVÉ 3**Revenus de placement**

RL-3 (2022-10)

Année		Code du relevé		Code de la devise		N° du dernier relevé transmis	
A1- Montant réel des dividendes déterminés		A2- Montant réel des dividendes ordinaires		B- Montant imposable des dividendes		C- Crédit d'impôt pour dividendes	
D- Intérêts de source canadienne		E- Autres revenus de source canadienne		F- Revenus bruts étrangers		G- Impôts étrangers	
H- Redevances de source canadienne		I- Dividendes sur les gains en capital		J- Revenus accumulés (rentes)		K- Intérêts de billets liés	
Type		Numéro de succursale		Renseignements complémentaires			

Instructions et explications relatives aux cases du relevé 3

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

Code de la devise

Si un code est inscrit à cette case, cela signifie que les montants inscrits sur ce relevé sont en monnaie étrangère. Dans ce cas, vous devez les convertir en dollars canadiens avant de les reporter sur votre déclaration.

A1 Montant réel des dividendes déterminés (ligne 166)

A2 Montant réel des dividendes ordinaires (ligne 167)

B Montant imposable des dividendes déterminés et ordinaires (ligne 128)

C Crédit d'impôt pour dividendes (ligne 415)

D Intérêts de source canadienne (ligne 130)

E Autres revenus de source canadienne (ligne 130)

F Revenus bruts de placement de source étrangère (ligne 130)

G Impôts étrangers. Ce montant est utilisé pour calculer le crédit pour impôt étranger. Remplissez le formulaire *Crédit pour impôt étranger* (TP-772).

H Redevances de source canadienne. S'il s'agit d'un revenu de placement, reportez ce montant à la ligne 130 de votre déclaration de revenus. S'il s'agit d'un revenu d'entreprise, remplissez l'annexe L.

I Dividendes sur les gains en capital (ligne 22 de l'annexe G)

J Revenus accumulés (rentes) [ligne 122]

K Intérêts de billets liés (ligne 130)

Avis aux bénéficiaires qui sont des sociétés, des sociétés de personnes ou des fiducies

Les montants inscrits sur ce relevé doivent être utilisés pour remplir la *Déclaration de revenus des sociétés* (CO-17), la *Déclaration de renseignements des sociétés de personnes* (TP-600) ou la *Déclaration de revenus des fiducies* (TP-646), selon le cas.

Si les montants inscrits sont en monnaie étrangère, vous devez les convertir en dollars canadiens avant de les reporter sur la déclaration, sauf si le bénéficiaire est une société et que la monnaie étrangère correspond à celle qu'elle a choisie pour déclarer ses revenus dans une monnaie fonctionnelle.

Renseignements complémentaires

E-1 Montant réel des dividendes déterminés

E-2 Montant réel des dividendes ordinaires

H-2 Revenus provenant de droits d'auteur. Ces revenus peuvent donner droit à la déduction pour droits d'auteur (ligne 297).

K-1 Billets liés – Intérêts provenant de source étrangère. Ce montant est utilisé pour calculer le crédit pour impôt étranger. Remplissez le formulaire TP-772.

200 Nom de la devise utilisée

201 Numéro d'assurance sociale de l'un des titulaires du compte en commun

202 Numéro d'assurance sociale de l'un des titulaires du compte en commun

203 Numéro d'assurance sociale de l'un des titulaires du compte en commun

204 Numéro d'assurance sociale de l'un des titulaires du compte en commun

205 Compte de dividendes non réclamés

206 Compte d'intérêts non réclamés

207 Compte de dividendes non réclamés – Impôt retenu (ligne 451)

208 Compte d'intérêts non réclamés – Impôt retenu (ligne 451)

Nom et adresse du bénéficiaire et nom du second titulaire (s'il y a lieu)

Numéro d'assurance sociale du bénéficiaire Autre numéro d'identification

Nom et adresse du payeur ou du mandataire

Relevé officiel – Revenu Québec
Formulaire prescrit

TO CONTACT US

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Monday to Friday: 8:30 a.m. to 4:30 p.m.

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Cette publication est également disponible en français et s'intitule *Guide du relevé 3 – Revenus de placement* (RL-3.G).

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