

Guide to Filing the RL-8 Slip

Amount for Post-Secondary Studies

This form must be completed by all recognized educational institutions in Québec that are required to file RL-8 slips to report amounts for full-time post-secondary studies.

1 General information

Under the *Taxation Act*, only an **educational institution** may issue an RL-8 slip. You may enter an amount for full-time post-secondary studies on an RL-8 slip for a student only if he or she:

- is a **full-time student**;
- is enrolled in an educational program recognized by the Ministère de l'Éducation et de l'Enseignement supérieur (MÉES) and spends at least nine hours per week on courses or work in the program or, if the student has a major functional deficiency within the meaning of the *Regulation respecting financial assistance for education expenses*, he or she receives at least 20 hours of instruction per month; and
- completed at least one term that he or she began in the year.

Note

On the RL-8 slip, you may enter an amount paid as tuition or examination fees or an amount given as a donation or gift, even if you did not enter any amount for full-time post-secondary studies.

2 Definitions

Educational institution

- An institution located in Québec that is designated by the MÉES for the purposes of the loans and bursaries program for full-time studies in vocational training at the secondary level and for full-time studies at the post-secondary level (as established under the *Act respecting financial assistance for education expenses*), at which the student was enrolled in an educational program recognized by the MÉES for the purposes of said loans and bursaries program.
- An institution located outside Québec that is likewise designated by the MÉES, at which the student was enrolled in an educational program at the college or university level or at an equivalent level.

Full-time student

A student who is enrolled on a regular basis in a comprehensive educational program and registered for at least 60% of the normal number of courses (credits or course hours) required for the term in that program.

Notes

- A student who has a major functional deficiency within the meaning of the *Regulation respecting financial assistance for education expenses* and is studying part-time because of the deficiency is considered a full-time student.
- A student who is engaged in master's or doctoral studies on a regular basis during a particular term is ordinarily considered a full-time student even if class attendance requirements for such studies are minimal.
- Where a student attends university for a period of time and then takes up employment related to his or her studies in a business or industry for an equivalent period, the student is considered a full-time student only for the period during which he or she attended university.

3 Filing the RL-8 slip

3.1 Format of the RL-8 slips

The required information must be submitted on a prescribed RL-8 slip. The slip is available on our website at revenuquebec.ca. You can also use a paper copy. In addition, you may use a computer-generated RL-8 slip created either by software authorized by Revenu Québec or by your own in-house software.

In-house software for filing RL-8 slips must meet certain requirements. For more information, consult the **Partners** section of our website at revenuquebec.ca/partners.

3.2 Deadline for filing and distribution¹

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

- file the RL-8 slips with Revenu Québec; and
- distribute copies of the RL-8 slips to students.

3.3 Filing the RL slips with Revenu Québec¹

If you are filing more than 50 RL-8 slips, you **must** send them to us online (in an XML file).

If you are filing fewer than 51 RL-8 slips, either send them to us online (in an XML file) 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 slips. However, be sure to keep the RL slips on a technology-based medium or keep paper copies of the slips, as applicable.

For more information regarding the filing of RL slips online, refer to the *Tax Preparers' Guide: RL Slips* (ED-425-V), which is available on our website. You can also contact the Division de l'acquisition des données électroniques, whose contact information is given in the guide.

If you are mailing us the slips, send them to one of the following addresses:

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

3.4 Distributing the RL slips to students¹

There are a number of options when it comes to distributing copies of the RL slips to students. If you file paper RL slips, you must give each student **copy 2** in person or send it by mail or by some other means. You may send the RL slip to a student electronically, but only if you obtain the student's prior consent (in writing or electronically). Students must clearly state that they consent to receiving the RL-8 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 students of the means by which they may revoke their consent.

When you file RL slips electronically, you must:

- protect the personal information of the students;
- be able to check the identity of all persons who give their consent; and
- make sure that the information on the RL-8 slips cannot be modified.

3.5 Amending or cancelling an RL slip

To amend or cancel an RL slip that has already been filed online, follow the instructions in guide ED-425-V. You may file amended or cancelled RL-8 slips online.

To amend a paper RL 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 wish to amend in the box marked "N° du dernier relevé transmis."

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

3.6 Penalties

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

- file an RL-8 slip late; or
- fail to use online filing when filing more than 50 RL-8 slips.

When preparing RL-8 slips, you must make a reasonable effort to obtain the information to be provided on the slips. If you fail to provide required information, you are liable to a penalty of \$100.

4 Description of the boxes on the RL-8 slip

4.1 Box marked "Année"

Enter the year to which the amounts on the slip pertain.

4.2 Box marked "Code du relevé"

Enter "R" on original slips, "A" on amended slips and "D" on cancelled slips.

4.3 Box marked "N° du dernier relevé transmis"

See section 3.5.

4.4 Box A – Amount for post-secondary studies

Enter the amount for full-time post-secondary studies that corresponds to the student's situation:

- \$2,933 for a term that was begun in the year and completed;
- \$5,866 for two or more terms that were begun in the year and completed.

A term is considered to have been completed by the student where the student completes the courses in which he or she was enrolled; this means the student did the required assignments and, where applicable, took the final examination. The student is therefore considered to have completed a term insofar as he or she did not withdraw from the courses in which he or she was enrolled.

4.5 Box B – Tuition or examination fees

Enter tuition or examination fees, which include all mandatory fees paid by a student for education purposes. However, the following fees and expenses, among others, are excluded:

- student association fees;
- expenses for medical services;
- meal and lodging expenses;
- transportation expenses and parking fees.

4.6 Box C – Charitable donations

Enter the amount of any charitable donations made by the student.

4.7 Identification

4.7.1 Box marked "Numéro d'assurance sociale de l'étudiant"

Enter the student's social insurance number.

Individuals must provide their social insurance number to the person filing an RL slip on their behalf. Individuals who do not have a social insurance number must contact Service Canada in order to obtain one. The law also requires the person who completes and files the RL slip to make a reasonable effort to obtain the number from the individual. Failure to indicate the individual's social insurance number may result in penalties for both the individual and the person filing the RL slip.

4.7.2 Box marked "Code permanent de l'étudiant"

Enter the student's permanent code issued by the MEEES.

1. For more information, refer to sections 1086R65 and 1086R70 of the *Regulation respecting the Taxation Act* and sections 3, 28, 29 and 71 of the *Act to establish a legal framework for information technology*.