

REVENU
QUÉBEC



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**GUIDE TO FILING
THE RL-8 SLIP**

**AMOUNT FOR
POST-SECONDARY STUDIES**

revenuquebec.ca

**BY FILING RL-8 SLIPS, YOU ARE
ENSURING THAT STUDENTS GET
THE INFORMATION THEY NEED TO
FILE THEIR INCOME TAX RETURNS.**

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The purpose of this guide is to help you prepare RL-8 slips respecting the amount for full-time post-secondary studies and tuition or examination fees. The information in the guide does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

This version of the guide is valid for **2021**.

The numbers and abbreviations at the end of certain paragraphs refer to sections of the *Tax Administration Act* (TAA, followed by section numbers), the *Taxation Act* (section numbers only), the *Regulation respecting the Taxation Act* (section numbers with the letter "R") or 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.

1 GENERAL INFORMATION

1.1 Purpose of the RL-8 slip

The RL-8 slip is used to report the amount for full-time post-secondary studies and tuition or examination fees for a student.

1.2 Institutions required to file the RL-8 slip

The RL-8 slip must be filed by educational institutions located in Québec that are designated by the Ministère de l'Éducation or the Ministère de l'Enseignement supérieur for the purposes of the loans and bursaries program for fulltime 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*) and where students are enrolled in an educational program recognized by the Ministère de l'Éducation or the Ministère de l'Enseignement supérieur for the purposes of the loans and bursaries program.

The RL-8 slip can also be filed by educational institutions located outside Québec likewise designated by the Ministère de l'Éducation or the Ministère de l'Enseignement supérieur and where students are enrolled in an educational program at the college or university level or at an equivalent level.

1086R97

1.3 Definition

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.

NOTE

- 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 pursuing 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.
- If 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.

2 FILING THE RL-8 SLIP

2.1 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 or 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.

Note that we do not give financial compensation for providing your own RL slips.

For more information on the certification of software for filing RL-8 slips in XML, call the Direction de la gestion des relations avec les partenaires at 418 266-1201 or, toll-free, at 1 866 840-7060, or write to infoconcepteur@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-8 slips, you must:

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

1086R65, 1086R70

2.3 Filing the RL-8 slips with Revenu Québec

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 slips on a technology-based medium or keep paper copies of the slips, as applicable.

If you are mailing us the slips, send them 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 online, call the Division de l'acquisition des données électroniques at 418 659-1020 or, toll-free, at 1 866 814-8392, or write to edi@revenuquebec.ca.

We recommend that you consult the *Tax Preparers' Guide: RL Slips* (ED-425-V), which is available on our website.
[1086R65, ALFIT 3, 28, 29 and 71](#)

2.4 Distributing the RL slips to students

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 can 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 will 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 can revoke their consent.

When you file RL slips electronically, you must:

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

[1086R70, ALFIT 3, 28, 29 and 71](#)

2.5 Amending or cancelling an RL slip

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

2.6 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.

[TAA 59, 59.0.0.3, 59.0.0.4 and 59.0.2](#)

3 COMPLETING THE RL-8 SLIP

3.1 Box marked “Année”

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

3.2 Box marked “Code du relevé”

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

3.3 Box marked “N° du dernier relevé transmis”

Enter the number of the RL slip you want to change if you are completing an amended slip. For more information, see section 2.5.

3.4 Box A – Amount for post-secondary studies

Enter the amount for full-time post-secondary studies that corresponds to the student’s situation. For 2021, use the following amounts:

- \$3,021 for a term that was begun in the year and completed;
- \$6,042 for two or more terms that were begun in the year and completed.

You can only enter an amount for full-time post-secondary studies on a student’s RL-8 slip only if he or she:

- is a **full-time student**;
- is enrolled in an educational program recognized by the Ministère de l’Éducation or the Ministère de l’Enseignement supérieur 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.

A term is considered to have been completed by the student if the student completed 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.



3.5 Box B – Tuition or examination fees

Enter tuition or examination fees, which include all mandatory fees paid by the 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.

You can enter an amount paid as tuition or examination fees on the RL-8 slip even if you do not enter an amount for post-secondary studies (box A).

3.6 Box C – Charitable donations

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

You can enter an amount paid as a charitable donation on the RL-8 slip even if you do not enter an amount for postsecondary studies (box A).

3.7 Identification

3.7.1 Student

3.7.1.1 Space marked «Nom de famille, prénom et adresse de l'étudiant»

Enter the student's last name, first name and last known address, including the postal code.

3.7.1.2 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 provide the individual's social insurance number may result in penalties for both the individual and the person filing the RL slip.

3.7.1.3 Box marked "Code permanent de l'étudiant"

Enter the student's permanent code issued by the Ministère de l'Éducation or the Ministère de l'Enseignement supérieur.

3.7.2 Space marked "Nom et adresse de l'établissement d'enseignement"

On each slip, enter the name and address of the educational establishment, including the postal code.



Instructions et explication relatives aux cases du relevé 8

- A** Montant fixé en fonction du nombre de sessions que vous avez commencées dans l'année et que vous avez terminées. Si vous avez 18 ans ou plus à un moment de l'année, reportez ce montant à la ligne 4 de l'annexe S de votre déclaration de revenus. Si vous êtes âgé de moins de 18 ans tout au long de l'année, ce montant doit être reporté à la ligne 7 de l'annexe A de la déclaration de revenus de la personne dont vous êtes à la charge.
- B** Frais de scolarité ou d'examen qui incluent tous les frais obligatoires qui ont été payés à des fins éducatives. Ces frais donnent droit à un crédit d'impôt non remboursable au taux de 8 %. Consultez le guide de la déclaration de revenus à la ligne 398.
- C** Somme payée à titre de dons de bienfaisance. Consultez le guide de la déclaration de revenus à la ligne 395.

Note : Le relevé 8 est valide uniquement s'il est délivré par un établissement d'enseignement.

RELEVÉ

RL-8 (2015-10)

8**Montant pour études postsecondaires**

Année	Code du relevé	N° du dernier relevé transmis

A- Montant pour études postsecondaires

B- Frais de scolarité ou d'examen

C- Dons de bienfaisance

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Numéro d'assurance sociale de l'étudiant

Code permanent de l'étudiant

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Nom et adresse de l'établissement d'enseignement

Nom de famille, prénom et adresse de l'étudiant



TO CONTACT US

ONLINE

revenuquebec.ca



BY TELEPHONE

Individuals and individuals in business

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

Québec City	Montréal	Elsewhere
418 659-6299	514 864-6299	1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City	Montréal	Elsewhere
418 659-4692	514 873-4692	1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City	Elsewhere
418 652-6159	1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal	Elsewhere
514 873-4455	1 800 361-3795 (toll-free)

BY MAIL

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations avec la clientèle des particuliers

Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations avec la clientèle des particuliers

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations avec la clientèle des entreprises

Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations avec la clientèle des entreprises

Revenu Québec
3800, rue de Marly
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