

Guide to Filing the RL-21 Slip

Farm Support Payments

This guide is for any organization that is required to file RL-21 slips to report farm support payments.¹

1 Filing the RL-21 slip

1.1 Format of RL-21 slips

The required information must be submitted on a prescribed RL-21 slip. The slip is available on our website at www.revenuquebec.ca. You may also use a computer-generated RL-21 slip created either by software authorized by Revenu Québec or by your own in-house software.

In-house software for filing RL-21 slips must meet certain requirements. For more information, consult the **Partners** section of our website at www.revenuquebec.ca/partenaires.

1.2 Deadline for filing and distribution²

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

- file the RL-21 slips with Revenu Québec; and
- distribute the RL-21 slips to the recipients.

1.3 Filing the RL slips with Revenu Québec²

If you are filing more than 50 RL-21 slips, you **must** send them to us online (in an XML file).

If you are filing fewer than 51 RL-21 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 may also contact the Division de l'acquisition des données électroniques, whose contact information is given in the guide.

If you file paper copies of the slips by mail, 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

1.4 Distributing the RL slips to the recipients²

There are a number of options when it comes to distributing the RL slips to the recipients. If you file paper RL slips, you must give **copy 2** of the slip to each recipient in person or send it to the recipient 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).

1.5 Amending or cancelling an RL slip

To amend or cancel an RL slip that has already been filed online, follow the instructions in the aforementioned ED-425-V guide. You may file amended or cancelled RL-21 slips online.

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 original slip is legible on the photocopy.

1.6 Penalties

Under the *Tax Administration Act*, you are liable for penalties if you file any RL-21 slip late.

You must make a reasonable attempt to obtain the information required to complete an RL-21 slip. If you fail to provide any of the required information, you will be liable to a penalty of \$100.

2 Description of the boxes on the RL-21 slip

2.1 Box marked "Année"

Enter the calendar year in which the amounts entered on the RL-21 slip were paid to the recipient.

2.2 Box marked "Code du relevé"

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

2.3 Box marked "N° du dernier relevé transmis"

See the section entitled "Amending or cancelling an RL slip" in section 1.5.

1. For more information on the conditions under which RL-21 slips must be filed, refer to section 1086R45 of the *Regulation respecting the Taxation Act*.

2. 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*.

2.4 Box A – Income, grants and subsidies

Enter the total of the amounts paid to the producer as

- income derived from the sale of agricultural products (for example, maple syrup); and
- grants or subsidies (for example, grants related to dairy products and milk production, or cattle feed freight assistance).

2.5 Box B – Gains realized on the settlement of a debt

Enter the amount of gains realized on the settlement of a debt related to the farming business.

2.6 Box C – Insurance plan

2.6.1 Gross insurance proceeds

Enter the total of the amounts paid under a farm insurance plan or program.

2.6.2 Overpayment recapture

Enter the total of the amounts reimbursed by the producer or recipient to a farm insurance plan or program.

2.7 Box D – Investment income

Enter the total investment income (for example, the amounts paid to producers out of the Net Income Stabilization Account (NISA) Fund No. 2 as financial assistance intended to stabilize their net income).

2.8 Box E – Québec enterprise number (NEQ)

Enter the recipient's Québec enterprise number (NEQ).

2.9 Box F – Social insurance number

If the recipient is an individual, enter the recipient's social insurance number.

2.10 Box G – Other identification number

If the recipient is a corporation, a partnership or a trust, enter the recipient's identification number.

2.11 Space marked "Commentaires" (comments)

Use this space to provide any information that may be useful to the recipient.

2.12 Space marked "Détail des montants" (breakdown of amounts)

Indicate the name of the plan or program and the amount paid to the recipient under the plan or program.

Note: When you prepare an RL-21 slip, you must make reasonable efforts to obtain the Québec enterprise number (NEQ), the social insurance number or any other identification number of the recipient of a farm support payment.