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GUIDE TO FILING THE RL-30 SLIP

SUBSIDIZED EDUCATIONAL CHILDCARE

www.revenuquebec.ca

**WHEN YOU FILE THE RL-30 SLIP,
YOU HELP PARENTS CALCULATE
THE AMOUNT OF THE
ADDITIONAL CONTRIBUTION
FOR SUBSIDIZED EDUCATIONAL
CHILDCARE THAT THEY MAY BE
REQUIRED TO PAY WHEN FILING
THEIR PERSONAL INCOME
TAX RETURN.**

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This guide will help you complete the RL-30 slip regarding subsidized educational childcare. The information it contains does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

This guide is valid for **2016** and **subsequent years**, unless administrative or legislative changes make an update 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 *Educational Childcare Act* (ECA, followed by section numbers) 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.



1 GENERAL INFORMATION

1.1 Purpose of the RL-30 slip

The RL-30 slip is used to report information related to children who received subsidized educational childcare during the year.

The information is used by parents to calculate the amount of the additional contribution for subsidized educational childcare that they may be required to pay when filing their personal income tax return.

1.2 Obligation to file RL-30 slips

The RL-30 slip **must** be filed by:

- childcare centres;
- subsidized daycare centres; and
- home childcare coordinating offices, on behalf of recognized home childcare providers.

The RL-30 slip **must not** be filed by:

- school boards or private educational institutions that provide childcare at school;
- day camp or vacation camp operators;
- public bodies and community organizations that provide temporary childcare as part of their mandate or as part of a specific activity involving parents or children;
- non-subsidized daycare centres;
- home childcare providers that a home childcare coordinating office **does not recognize** as such;
- **recognized** home childcare providers, as the RL-30 slip must be filed by the home childcare coordinating office that recognized the provider.

ECA 2, 88.11

1.3 Recipients of the RL-30 slip

You must file an RL-30 slip for each parent required to pay the basic contribution under a subsidized educational childcare agreement, regardless of the parent's family income as at December 31 of the year concerned.

Under the *Educational Childcare Act*, a person who has de facto custody of a child is considered to be a parent of the child.

2 FILING RL-30 SLIPS

2.1 Format of RL-30 slips

The required information must be submitted on a prescribed RL-30 slip.

The RL-30 slip is available on our website at www.revenuquebec.ca. A paper RL-30 slip is also available. In addition, you may use a computer-generated RL-30 slip created either by software authorized by Revenu Québec or by your own in-house software.

In-house software for filing RL-30 slips must meet certain requirements. For more information, consult the **Partners** section of our website at www.revenuquebec.ca/partenaires. Note that we do not give any financial compensation for providing your own RL 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-30 slips with Revenu Québec; and
- distribute the RL-30 slips to the parents.

ECA 88.11

2.3 Filing RL-30 slips with Revenu Québec

If you are filing more than 50 RL-30 slips, you must send them to us online (in an XML file).

If you are filing fewer than 51 RL-30 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.

Send the documents that you file with us to one of the following addresses:

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

We also recommend that you consult the *Tax Preparers' Guide: RL Slips* (ED-425-V), which is available on our website.

ECA 88.11; ALFIT 3, 28, 29, 71

2.4 Distributing RL-30 slips to parents

There are a number of options available for distributing the RL-30 slips to parents. If you file paper slips, you must give each parent **copy 2** of the slip in person or send it to them by mail or by some other means. You may send the slip to a parent electronically, but only if you have gotten the parent's prior consent (in writing or electronically).

ECA 88.11

2.5 Amending or cancelling an RL-30 slip

To amend or cancel an RL-30 slip that has already been filed online, follow the instructions in the aforementioned ED-425-V guide. You may file amended or cancelled RL-30 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 original slip is legible on the photocopy before you file it.

2.6 Penalties

Under the *Tax Administration Act*, you are liable for penalties if you file any RL-30 slip late.

You must make a reasonable attempt to obtain the information required to complete an RL-30 slip. If you fail to provide any of the required information, you will be liable to a penalty of \$100.

TAA 59, 59.0.2



3 COMPLETING THE RL-30 SLIP

3.1 Box marked “Année”

Enter the year for which the information on the RL slip is being reported.

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 “N° du dernier relevé transmis”

If you file an amended RL-30 slip, enter the number of the slip you wish to amend. For more information about amending an RL-30 slip, see section 2.5

3.4 Box marked “Identification de chacun des enfants”

Enter the last name and the first name of each child who received subsidized educational childcare.

3.5 Box A – Date of birth

Enter the date of birth of each child who received subsidized educational childcare.

3.6 Box B – Number of days of childcare at the basic rate

For each child who received subsidized educational childcare, enter the number of days for which the parent was required to pay the basic contribution under a subsidized educational childcare agreement. **Do not include:**

- days of childcare services provided for which the basic contribution was required to be paid because childcare at school could not be provided, where the child is in preschool or elementary school;
- days on which childcare was not provided by the childcare provider (for example, unspecified days on which no subsidized childcare services were provided, statutory holidays, vacation days taken by a home childcare provider);
- days of childcare for which a parent was exempted from paying the basic contribution.

Each day or half-day of childcare received by a child must be considered as a full day of childcare.

ECA 88.2, 88.6

3.7 Box C – Social insurance number of parent

Enter the social insurance number of the parent required to pay the basic contribution under a subsidized educational childcare agreement.

Individuals must provide their social insurance number to any person that is required to file an RL slip in their name. Individuals who do not have a social insurance number must contact Service Canada to apply for one. Failure to provide a social insurance number may result in a penalty for both the individual and the person that is required to file an RL slip in the individual's name.

ECA 88.11

3.8 Box D – Division number of childcare provider or of coordinating office

Enter the eight-digit division number ("numéro de division") that the Ministère de la Famille assigned to the childcare centre, the subsidized daycare centre or the home childcare coordinating office that is filing the RL-30 slip on behalf of a recognized home childcare provider.

3.9 Box E – Identification number of childcare provider

If the RL-30 slip is being filed by a childcare centre or a subsidized daycare centre, enter the eight-digit facility number ("numéro d'installation") that the Ministère de la Famille assigned to the centre.

If the RL-30 slip is being filed by a home childcare coordinating office on behalf of a recognized home childcare provider, enter the ten-digit identification number ("numéro de fiche") that the Ministère de la Famille assigned to the provider.



4 IDENTIFICATION

4.1 Space marked “Nom, prénom et adresse du parent”

Enter the last name, the first name and the last known address (including the postal code) of the parent required to pay the basic contribution under a subsidized educational childcare agreement.

4.2 Space marked “Nom et adresse du prestataire de services de garde ou du bureau coordonateur”

If the RL-30 slip is being filed by a childcare centre, enter the name of the centre and the address (including the postal code) of the facility attended by the children whose names are shown in the box marked “Identification de chacun des enfants” (see section 3.4).

If the RL-30 slip is being filed by a subsidized daycare centre, enter the name and address (including the postal code) of that centre.

If the RL-30 slip is being filed by a home childcare coordinating office on behalf of a recognized home childcare provider, enter the name and address (including the postal code) of the coordinating office. Do not enter the name or address of the home childcare provider.



Instructions pour remplir la déclaration de revenus

Vous pourriez devoir payer une contribution additionnelle pour services de garde éducatifs à l'enfance subventionnés. Utilisez les renseignements inscrits sur ce relevé pour remplir l'annexe I de votre déclaration de revenus.

Notez que le nombre de jours inscrit à la case B pour chacun des enfants est le nombre de jours pour lesquels vous deviez payer la contribution de base pour services de garde éducatifs à l'enfance subventionnés.

Important

Toutes les personnes qui exploitent un service de garde, offrant ou non des places à contribution réduite, doivent obtenir un permis du ministère de la Famille ou une reconnaissance d'un bureau coordonnateur de la garde en milieu familial si elles accueillent plus de six enfants. Ainsi, une personne qui exploite un service de garde et qui accueille plus de six enfants à la fois sans détenir un permis ou une reconnaissance exploite son service de garde de façon illégale¹.

1. L'obligation d'obtenir un permis ou une reconnaissance ne s'applique pas aux exclusions prévues à l'article 2 de la Loi sur les services de garde éducatifs à l'enfance.

RELEVÉ

30**Services de garde éducatifs à l'enfance subventionnés**

RL-30 (2016-10)

Année Code du relevé N° du dernier relevé transmis

Identification de chacun des enfants		Date de naissance	Nombre de jours de garde à contribution de base
Nom	Prénom	A	B

A A A A M M J J

D- Numéro de division du prestataire de services de garde ou du bureau coordonnateur

C- Numéro d'assurance sociale du parent

E- Numéro d'identification du prestataire de services de garde

Nom et adresse du prestataire de services de garde ou du bureau coordonnateur

Nom, prénom et adresse du parent



Relevé officiel – Revenu Québec
Formulaire prescrit – Président-directeur général

TO CONTACT US

Online

www.revenuquebec.ca

By telephone

Individuals and individuals in business

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

Québec City 418 659-6299	Montréal 514 864-6299	Elsewhere 1 800 267-6299 (toll-free)
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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 418 659-4692	Montréal 514 873-4692	Elsewhere 1 800 567-4692 (toll-free)
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Complaints – Direction du traitement des plaintes

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

Québec City 418 652-6159	Elsewhere 1 800 827-6159 (toll-free)
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Individuals with a hearing impairment

Montréal 514 873-4455	Elsewhere 1 800 361-3795 (toll-free)
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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
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Québec City and other regions

Direction principale des relations avec la clientèle des entreprises
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Québec (Québec) G1X 4A5

Complaints – Direction du traitement des plaintes

Revenu Québec
3800, rue de Marly, secteur 3-4-5
Québec (Québec) G1X 4A5

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Cette publication est également disponible en français et s'intitule *Guide du relevé 30 – Services de garde éducatifs à l'enfance subventionnés* (RL-30.G).