

Courtesy Translation

INFORMATION FOR USERS OF SOFTWARE FOR GENERATING CORPORATION INCOME TAX FORMS

Before using a software program, you must make sure that the developer has obtained an authorization number for the reproduction of forms from Revenu Québec. This number must appear in the upper right-hand corner of the following forms:

- *Sommaire des champs à saisir des déclarations des sociétés* (form COR-17.W)
- *Sommaire des champs à saisir du formulaire CO-130.A* (form COR-17.X)
- *Sommaire des champs à saisir du formulaire CO-771.1.3* (form COR-17.Y)
- *Sommaire des champs à saisir du formulaire CO-1137.E* (form COR-17.Z)

The number must also appear in the upper right-hand corner of the first page of:

- *Déclaration de revenus des sociétés* (form CO-17); or
- *Déclaration de revenus et de renseignements des sociétés sans but lucratif* (form CO-17.SP); and
- certain related forms.

A list of authorized software is provided on our website, under **Online Services, Forms and Publications**.

Since Revenu Québec does not verify whether the software complies with all legal provisions and does not check the accuracy of all the calculations and data transfers, it cannot be held responsible for programming errors in the calculation of income tax and contributions payable. You and the software developer are responsible for the correct use of the software and for any omission or inaccuracy in the information provided.

Software developers update their products regularly. Make sure that you have the most recent version of the software.

Note that Revenu Québec requires corporations established in Québec to file the final versions of the following documents in French: forms COR-17.W, COR-17.X, COR-17.Y, COR-17.Z, CO-17, CO-17.SP and related forms.

1 Definition

Computer-generated form

A form produced using computer software that usually has the same content and layout as the form developed and published by Revenu Québec.

2 Filing online

2.1 Requirements

Corporations must file their income tax returns online if their gross income exceeds \$1 million. Insurance corporations, non-resident corporations and corporations that file their returns in a functional currency (i.e., in a currency other than Canadian dollars) are **exempt** from this obligation. Corporations that do not comply with this requirement are liable to a penalty of \$1,000.

Most software authorized by Revenu Québec allows you to file the income tax return and its related forms online, using the services available in My Account for businesses. Filing online has several advantages, including:

- acknowledgement when documents are received;
- quicker processing;
- online consultation of notices of assessment.

Note that corporations, **including insurance corporations**, can now file amended income tax returns online.

IMPORTANT

No software authorized by Revenu Québec allows a corporation to make a voluntary disclosure online to rectify its tax situation.

2.2 Filing

A tax return may be filed online by a corporation's authorized representative or by a tax preparer.

Authorized representatives

A corporation's authorized representative has to register the corporation for My Account for businesses to be able to file a tax return online using authorized software.

Tax preparers

Tax preparers that file more than 10 corporation income tax returns are required to file online and are subject to a penalty if they do not.

A tax preparer can file a corporation's income tax returns using authorized software and the preparer's clicSÉQUR user code, the corporation's clicSÉQUR user code or the preparer's NetFile Québec access code.

2.2.1 clicSÉQUR

Preparers registered with clicSÉQUR can use their user code or the corporation's user code to file a corporation's income tax return.

If a preparer is not already registered for clicSÉQUR, the preparer can register using Revenu Québec's online services. To finalize registration, the preparer must also mail form LEW-1-V, *clicSÉQUR and Services Offered by Government Departments and Agencies: Application for Registration*, to Revenu Québec.

To register as the person responsible for online services for the corporation, the preparer must also send Revenu Québec form LEW-2-V, *clicSÉQUR and Services Offered by Government Departments and Agencies: Power of Attorney or Revocation of a Power of Attorney*, along with one of the following documents:

- a resolution confirming that the corporation has authorized the preparer to register for clicSÉQUR as the person responsible for the corporation's online services;
- the corporation's by-laws;
- the corporation's articles of incorporation; or
- a unanimous shareholders agreement, if all director powers have been rescinded.

For more information, see the **Online Services, Forms and Publications** section of Revenu Québec's website.

2.2.2 NetFile Québec

Tax preparers registered with NetFile Québec are automatically authorized to file corporation income tax returns online.

A preparer that wants to register for NetFile Québec must first register for My Account for professional representatives. Revenu Québec will then send the preparer a NetFile Québec tax preparer number by secure email.

In order for a preparer to use NetFile Québec to file a corporation's income tax return, an authorized representative of the corporation must complete and sign two copies of form CO-1000.TE, *Transmission par Internet de la déclaration de revenus d'une société*. The corporation and preparer must each keep a copy for at least six years following the end of the taxation year covered by the form.

2.3 Documents to enclose with the online income tax return

If you file an income tax return and also claim a tax credit online, you must attach a copy of any certificates, attestations or other documents relevant to the claim. These documents can be submitted as PDF files, depending on the features of the authorized software program used. **You do not need to provide printed copies.**

To see which documents you must enclose for each tax credit, consult the **Businesses** section of Revenu Québec's website.

NOTE

If the income tax return is filed online, you must complete and file the entire *General Index of Financial Information* (GIFI) (RC4088), including any notes, which is available from the Canada Revenue Agency.

You must keep the records and supporting documents showing any amount that must be deducted, withheld, collected or paid by a corporation under tax legislation. We may need access to these documents during an audit.

2.4 Remittance slip

Certain software programs offer corporations that file their income tax returns online and have a balance due on line 444 the possibility of producing a remittance slip to pay the balance.

The slip is part of form COZ-1027.P, *Paiement de l'impôt sur le revenu, de la taxe sur le capital, des droits d'immatriculation ou de la taxe compensatoire d'une société*, and must be printed and sent to Revenu Québec by mail, along with the payment of the amount owing, unless the payment is made using the online payment services of the corporation's financial institution.

2.5 Information concerning online services or technical problems

For more information about online services or for technical problems, call 1 866 423-3234 (toll-free).

3 Filing by mail

Part 3 concerns non-resident corporations, corporations that file their income tax return in a foreign currency and corporations that cannot file an amended return online. These corporations must file their income tax return by mail.

Corporations that want to rectify their tax situation by making a voluntary disclosure must send their return by mail, courier or fax to the Direction principale des divulgations volontaires, du recouvrement international et de l'évolution des savoirs. For more information, see form LM-15-V, *Voluntary Disclosure*.

Any other corporation can file its income tax return by mail, provided its gross income does not exceed \$1 million **and the taxation year concerned ends after May 31, 2010**.

3.1 Requirements

Before mailing any computer-generated income tax returns, you must make sure that the following specifications are met.

3.1.1 Paper

Forms must be printed on white paper having an M-weight of 30M (56 g/m²) or higher. Bleached recycled paper is accepted.

3.1.2 Printing

The typeface and ink colour used for the text and figures must be the same as or similar to those used in the forms published by Revenu Québec.

The pages must be in chronological order when a document is printed.

Forms COR-17.U and MR-69 must be printed as a separate document: no other form can be printed on the same sheet. For example, MR-69 can be printed on both sides of the sheet or printed only on the front of a sheet with no other form printed on the back.

Forms COR-17.W, COR-17.X, COR-17.Y and COR-17.Z can be printed on both sides of the same sheet. For example, the last page of COR-17.W and the first page of COR-17.X can be printed on both sides of a sheet, and the second page of COR-17.X and COR-17.Y can be printed on both sides of a second sheet.

Other documents can also be printed on both sides, but not on the same sheet as one of the forms mentioned in the previous two paragraphs.

Make sure that the name, address and phone number of the person or business that prepared the income tax return is printed on page 3 of form COR-17.W.

3.2 Documents to enclose with the income tax return

If you file an income tax return and also claim a tax credit by mail, you must attach a copy of any certificates, attestations or other documents relevant to the claim.

To see which documents you must enclose for each tax credit, consult the **Businesses** section of Revenu Québec's website.

To have the return processed faster, enclose all the pages of the following documents submitted to Revenu Québec, as applicable, in the order they are listed below:

- (a) a cheque or money order payable to the Minister of Revenue of Québec;
- (b) *Autorisation relative à la communication de renseignements ou procuration* (form MR-69), where applicable (you are not required to file this form every year, as it is generally valid indefinitely until revoked);
- (c) *Données de la déclaration de revenus des sociétés* (form COR-17.U);
- (d) *Sommaire des champs à saisir des déclarations des sociétés* (form COR-17.W);
- (e) *Sommaire des champs à saisir du formulaire CO-130.A* (form COR-17.X);
- (f) *Sommaire des champs à saisir du formulaire CO-771.1.3* (form COR-17.Y);
- (g) *Sommaire des champs à saisir du formulaire CO-1137.E* (form COR-17.Z);
- (h) *Déclaration de revenus des sociétés* (form CO-17) or *Déclaration de revenus et de renseignements des sociétés sans but lucratif* (form CO-17.SP);
- (i) the following related forms and schedules of the corporation income tax return, presented in the order they are listed below:

1. CO-17.A.1	8. CO-786	15. CO-771.1.3
2. CO-1136	9. CO-1140.A	16. CO-1137.E
3. CO-1012	10. CO-1136.CS	17. CO-1029.8.36.IN
4. CO-1140	11. CO-771.R.3	18. Tax credit applications and agreement forms, where applicable, in alphanumeric order
5. CO-1167	12. RD-222	19. CO-17.S and other explanatory forms, where applicable
6. CO-771	13. CO-771.R.14	
7. CO-130.B	14. CO-130.A	

- (j) the RL slips in numerical order;
- (k) official receipts, advance rulings, eligibility certificates and other certificates or attestations, prospectus receipts and other documents related to any tax credit being claimed, if applicable;
- (l) the complete financial statements of the corporation (balance sheet, income statements, statement of retained earnings, cash flow statement and notes) electronically in PDF or another format offered by your software. In addition, if the corporation holds an interest in a joint venture or a partnership, you must also include the complete financial statements of the joint venture or partnership for each fiscal period that ended in the corporation's fiscal period.

NOTE

- Staple the income tax return and the other documents together (in the upper left-hand corner).
- Do not staple together the returns of different corporations or returns for different taxation years.
- All correspondence must be sent under separate cover.

3.3 Why some returns are rejected

A printed copy of a computer-generated return may be rejected and returned to the corporation for various reasons, including:

- Form COR-17.W, *Sommaire des champs à saisir des déclarations des sociétés*, is missing.
- Forms CO-130.A, CO-771.1.3 and CO-1137.E are present, but their summaries (COR-17.X, COR-17.Y and COR-17.Z) are missing.
- The images of forms COR-17.W, COR-17.X, COR-17.Y and COR-17.Z are non-compliant (printer configuration must be compatible with the authorized software).
- The form used has not been authorized by Revenu Québec, or has an invalid authorization number.
- Amounts (dollars and cents) are entered incorrectly.
- The print quality is poor (illegibility, shifting of data, etc.).
- The form is received in poor condition.
- An English version of the income tax return was filed.

3.4 Amended return

If, for any reason, an amended return cannot be filed online, complete form CO-17.R, *Demande de redressement d'une déclaration de revenus ou d'une déclaration de revenus et de renseignements*, and enclose it with form COR-17.U, the amended return and any supporting documents. Enclosing these documents ensures the amended return will be processed more quickly than if it is submitted alone.

3.5 Income tax return submitted further to a voluntary disclosure

A corporation that makes a voluntary disclosure must submit its income tax return by mail, courier or fax to the Direction principale des divulgations volontaires, du recouvrement international et de l'évolution des savoirs.

For more information, go to Revenu Québec's website.

3.6 Submitting income tax returns

Income tax returns must be sent to one of the following addresses:

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

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

4 Service commitment

After receiving a corporation's income tax return, Revenu Québec aims to issue a notice of assessment within 100 days, if the corporation did not claim any tax credits, or within 180 days, if it did.