

FAIR.

FOR ALL.

**REVENU
QUÉBEC**



GUIDE TO FILING THE RL-15 SLIP

**AMOUNTS ALLOCATED TO THE
MEMBERS OF A PARTNERSHIP**



EACH PERSON AND BUSINESS IN QUÉBEC TAKES PART IN THIS PROVINCE'S ECONOMIC, CULTURAL AND SOCIAL DEVELOPMENT.

By completing RL-15 slips on behalf of a partnership of which you are a member, you can correctly determine your income and contribute to Québec's economic vitality.



CONTENTS

Principal changes	5
1 General information	7
2 Filing the RL-15 slip	8
2.1 Format of RL-15 slips	8
2.2 Deadline for filing and distribution	8
2.2.1 Filing RL-15 slips and the information return with Revenu Québec	8
2.2.2 Distributing copies of the RL slips to the members of a partnership	8
2.3 Amending or cancelling an RL slip	9
2.4 Penalty	9
3 How to complete the RL-15 slip	10
3.1 Allocation of amounts to the partners	10
3.2 Breakdown of income by province, territory or country	10
3.3 Special cases	10
3.3.1 Limited partner	10
3.3.2 Professional dues deemed paid by members	12
3.3.3 Special tax pertaining to certain tax credits	12
3.3.4 Capital gains used to calculate the alternative minimum tax	13
3.4 Explanation of the boxes	13
3.4.1 Box marked "Année"	13
3.4.2 Box marked "Code du relevé"	13
3.4.3 Box marked "Date de clôture de l'exercice financier"	13
3.4.4 Box marked "Numéro d'identification de l'abri fiscal"	13
3.4.5 Boxes 1 through 45	13
3.4.6 Boxes 50 through 55 (section entitled "Abri fiscal")	28
3.4.7 Boxes 60 through 66 (section entitled "Actions accréditives")	29
3.4.8 Boxes 70 through 76 (section entitled "Crédit d'impôt")	32
3.5 Identification	34
3.5.1 Member of the partnership	34
3.5.2 Partnership	35
Specimen of RL-15 slip	36



This guide will help you complete the RL-15 slip. This version of the guide applies to all **fiscal periods ending in 2014** or after, unless legislative or administrative changes make an update necessary.

The numbers at the end of certain paragraphs refer to various sections of the *Tax Administration Act* (section numbers preceded by "TAA"), the *Taxation Act* (section numbers alone), the *Regulation respecting the Taxation Act* (section numbers containing an "R") or the *Act to establish a legal framework for information technology* (section numbers preceded by "ALFIT").

For more information, contact us at one of the numbers or addresses given at the end of this guide.



PRINCIPAL CHANGES

Income tax on split income

The income tax on split income rule limits the income-splitting techniques that seek to transfer certain types of income from an individual who has a higher income to a minor who has a lower income. Such types of income include dividends from private corporations, capital gains realized on the disposition of private corporation shares, and income from a partnership or a trust.

For the 2014 and subsequent taxation years, the rule extends to income that is paid to a minor by a partnership, where that income is derived from a business or from the rental of property and a person related to the minor either

- is actively engaged in the partnership's business or property rental activity from which an income is derived; or
- has an interest in the partnership (whether held directly or through another partnership).

Additional information must be provided with regard to certain boxes of the RL-15 slip where the income allocated or paid to a partner who is a minor is split income. See section 3.4.5.

Dividend tax credit

An individual, other than a trust that is a registered charity, is entitled to the dividend tax credit where the partnership of which the individual is a member received or is deemed to have received ordinary or eligible dividends from a taxable Canadian corporation. To calculate the tax credit, the partnership must use the gross-up rate that applies to dividends and the appropriate tax credit rate, which both vary based on the type of dividend (ordinary or eligible).

On January 1, 2014, the gross-up rate that applies to **ordinary** dividends was reduced from 25% to 18%, and the tax credit rate that applies to those dividends before the gross-up was reduced from 10% to 8.139%. For more information, see the instructions for boxes 6a and 6b, as well as the instructions for box 44.

Exploration expenses

Partners can claim a deduction for their share of Canadian exploration or development expenses incurred by the partnership. They can also claim a deduction for their share of Canadian exploration or development expenses that a development corporation renounced in favour of the partnership of which the partner is a member.

As a rule, a partner who is an individual can claim an additional deduction of 25% if the exploration expenses are incurred in Québec. A partner who is an individual can also claim an additional deduction of 25% where the expenses incurred are Québec surface mining exploration and oil and gas exploration expenses.

The additional deduction is, however, reduced to 10% for Québec exploration expenses incurred after June 4, 2014, except where the expenses are incurred further to

- an investment made before June 5, 2014, with regard to a flow-through share issued after that date;
- an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as applicable, made before June 5, 2014, with regard to a flow-through share issued after that date.

The additional deduction is also reduced to 10%, according to the same conditions, for surface mining and oil and gas exploration expenses incurred in Québec. Accordingly, the maximum deduction that may be claimed is 20%, if the two deductions are combined.

To help partners calculate the deductions to which they are entitled, we have included additional information for boxes 32, 33, 62 and 63 of the RL-15 slip.



Tax credits

Partners can claim certain tax credits for their share of eligible expenses incurred by the partnership. In boxes 70 through 76 of the RL-15 slip, the partnership must provide partners with the information regarding the tax credit they may claim. Partners may claim the following tax credits: the tax credit relating to resources, the tax credit for investment and the tax credit for salaries and wages (R&D).

A 20% decrease in tax assistance is applied in the calculation of the tax credits for 2014. To help partners determine the amount of the tax credit to which they are entitled, we have included two additional pieces of information to be entered for box 71 of the RL-15 slip. The information must be entered for the tax credit for salaries and wages (R&D) and for the tax credit relating to resources.

For more information on the consequences of the 20% decrease in tax assistance on the calculation of each of the tax credits, refer to the *Guide to Filing the Partnership Information Return* (TP-600.G-V).



1 GENERAL INFORMATION

Partnerships use the RL-15 slip to provide their members (also known as “partners”) with information about operating results (for example, income, losses, and other amounts allocated to the members for the fiscal period). Members use this information to complete their income tax returns.

A separate RL-15 slip must be filed for each member. Each slip must contain all the required information. Negative amounts must be preceded by a minus sign (–).

The boxes on the RL-15 slip are grouped into the five categories listed below. Each box is explained in section 3.4 of this guide.

Boxes 1 through 45

In boxes 1 through 45, you must enter the information for each member of the partnership for which an RL-15 slip is being completed.

“Abri fiscal” (boxes 50 through 55)

You must complete the section entitled “Abri fiscal” (tax shelter) where interests in the partnership constitute tax shelters and those interests were acquired during the fiscal period by individuals who were resident in Québec at the time of the investment.

“Actions accréditives” (boxes 60 through 66)

If the partnership invested in flow-through shares (directly or through another partnership) and must therefore allocate exploration or development expenses or amounts of assistance to its members, or revise amounts allocated previously, you must complete the section of the RL-15 slip entitled “Actions accréditives” (flow-through shares) to indicate the share of expenses allocated to the partner for which the slip is being completed. This section must also be completed if the partnership renounced security issue expenses in favour of its members or if it allocated share issue expenses to them.

“Crédit d’impôt” (boxes 70 through 76)

If applicable, you must complete the section of the RL-15 slip entitled “Crédit d’impôt” (tax credit) to provide the information that members of the partnership need to calculate a tax credit to which they may be entitled.

“Renseignements complémentaires” additional information

The partnership has to provide additional information about the amounts entered in certain boxes of the RL-15 slip. Where this is the case, you must enter the code for the additional information in a blank box, followed by the amount or the corresponding information. The code generally begins by the number of the box to which it relates.

In certain cases, you must provide additional information that is not related to a specific box. See sections 3.3.2 to 3.3.4.

Note

Make sure that you always use the version of the RL-15 slip corresponding to the version of the *Partnership Information Return* (form TP-600-V) that is **in effect** for the taxation year concerned.

In addition, always consult the version of the *Guide to Filing the Partnership Information Return* (TP-600.G-V) and of the *Guide to Filing the RL-15 Slip* (RL-15.G-V) applicable to the fiscal period concerned. The different versions of the guide are available on our website at www.revenuquebec.ca.



2 FILING THE RL-15 SLIP

2.1 Format of RL-15 slips

As a rule, information related to a partnership must be provided on the prescribed RL-15 slip. The prescribed slip is available on our website (www.revenuquebec.ca). You can also obtain a paper slip or use a computer-generated slip. To use a computer-generated RL slip, you can purchase software authorized by Revenu Québec for filing RL slips, or you can develop your own software for filing RL slips.

If you develop your own software, certain conditions apply. For more information, visit the **Partners** section of our website at www.revenuquebec.ca/partenaires. Note that we do not give financial compensation to persons who provide their own RL slips.

2.2 Deadline for filing and distribution

As explained in the *Guide to Filing the Partnership Information Return* (TP-600.G-V), the RL-15 slips and other required documents must be filed with the information return.

You must send us these documents **before the filing deadline**. The deadline is given in section 1.3.2 of the *Guide to Filing the Partnership Information Return* (TP-600.G-V).

2.2.1 Filing RL-15 slips and the information return with Revenu Québec

If you file more than 50 RL-15 slips, you **must** send them to us online (in an XML file).

If you file fewer than 51 RL-15 slips, you must send them to us either online (in an XML file) or by mail (on paper). In the case of paper RL slips, send us only one copy of each slip.

The *Partnership Information Return* (form TP-600-V), which acts as the RL-15 summary, must be filed by mail, on paper.

Send the documents to one of the following addresses:

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

Make sure you keep a copy of the RL-15 slips on technological media or on paper, as applicable.

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

For information on how to certify RL-15 slips in XML, you can contact the Direction des relations avec les partenaires et de la planification by telephone at 418 266-1201 or toll-free, at 1 866 840-7060, or by email at infoconcepteur@revenuquebec.ca.

2.2.2 Distributing copies of the RL slips to the members of a partnership

You must also give each member of a partnership that member's copy of the RL-15 slip, together with the document *Instructions pour les membres de la société de personnes* (document RL-15.EX). You can remit the documents by mail, in person or electronically. If you remit the documents electronically, you must obtain a member's prior written consent (by mail or electronically).

1086R70, ALFIT3, ALFIT28, ALFIT29, ALFIT71



2.3 Amending or cancelling an RL slip

To amend or cancel an RL-15 slip that has already been filed online, follow the instructions in the *Tax Preparers' Guide: RL Slips* (ED-425-V). You can file amended or cancelled RL-15 slips online.

To amend a paper RL-15 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 the number shown in the upper right-hand corner of the slip you are amending.

To cancel a paper RL slip that has already been submitted, make a photocopy of the original 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.

You must always file an amended information return when you amend or cancel an RL-15 slip, regardless of how you file the documents with us.

2.4 Penalty

Under the *Tax Administration Act*, members of the partnership are liable to a penalty for failing to file the RL-15 slip or the information return, or for filing the information return in the wrong format. The penalty is \$25 for each day during which the failure continues, up to \$2,500.

TAA59



3 HOW TO COMPLETE THE RL-15 SLIP

3.1 Allocation of amounts to the partners

As a rule, income, gains, losses, deductions and other amounts are allocated to the partners in accordance with the terms of the partnership agreement.

However, for a given fiscal period, the allocation of certain amounts is determined on the basis of the percentage interest (or agreed proportion), which is each partner's share of the partnership income (or losses) for the fiscal period. Where the partnership's income and loss for the fiscal period are both nil, amounts must be allocated as if the partnership had income of \$1 million for the fiscal period.

This rule applies to

- the total income from logging operations used to calculate business income (box 1);
- patronage dividends from a cooperative received in the form of preferred shares (box 9);
- amounts included in the paid-up capital of member corporations (boxes 24a through 24c);
- tax credits (boxes 70 through 76).

The percentage interest must be entered in box 36 of the RL-15 slip and, if a tax credit is to be allocated, in box 74. However, in the case of an interposed partnership, the percentage interest entered in box 74 must be lower than the percentage interest entered in box 36. For more information, see the instructions for box 74 in section 3.4.8.

Further adjustments in the allocation of amounts to partners may be required, depending on whether or not the partners are specified members, and depending on the type of income or loss, the type of tax credit, etc.

3.2 Breakdown of income by province, territory or country

If the partnership derives income from (or sustains losses on) activities carried on in more than one province or territory, or outside Canada, you must prepare a table that breaks down the income (or losses) by jurisdiction. Enclose the table with the information return and give the partners a copy with their RL-15 slip.

Income derived from **two** foreign countries can be entered on a single RL-15 slip. If the income is derived from three or more foreign countries, you must file a separate RL-15 slip for every two additional countries. For more information, see the instructions for box 2 in section 3.4.5.

3.3 Special cases

3.3.1 Limited partner

Certain rules apply where a partnership sustains a loss and a partner is a limited partner.

A limited partner's share of all of the partnership's losses, whether from a business (other than a farming business) or from property, is deductible up to an allowable amount. The allowable amount is equal to the **partner's at-risk amount** at the end of the partnership's fiscal period or, if applicable, to the portion of the at-risk amount that exceeds

- the partner's share of the federal investment tax credit;
- the partner's share of the partnership's losses from a farming business for the fiscal period (included in the amount in box 1);
- the partner's share of the Canadian and foreign resource expenses incurred by the partnership during the fiscal period (boxes 28 through 31).



You must take this rule into account when determining the losses to be entered in boxes 1 and 3 of the limited partner's RL-15 slip. The total amount of these losses must not exceed the allowable amount mentioned in the previous paragraph. Leave the box blank if the allowable amount is nil.

If the partnership incurred scientific research and experimental development (R&D) expenditures that created or increased the business loss, the partnership must not allocate a share of this loss (or of the increase in this loss) to the partner.

The portion of losses that exceeds the allowable amount constitutes the partner's limited partnership loss for the taxation year in which the partnership's fiscal period ends. Enter the limited partnership loss in **box 27** of the RL-15 slip. This loss may be carried forward to any subsequent year.

Example

Partner's share of the partnership's business loss for the fiscal period: \$10,000

Partner's at-risk amount at the end of the fiscal period: \$6,000

Subject to other restrictions, the maximum amount that may be entered in box 1 is the partner's at-risk amount (that is, \$6,000).

If the at-risk amount rules did not apply, the partner would be able to deduct \$10,000. However, as the partner can deduct only \$6,000 because of the at-risk amount, the difference of \$4,000 constitutes the limited partnership loss. This is the amount that must be entered in box 27 of the partner's RL-15 slip.

Where the partner's share of the partnership's net Canadian and foreign business losses is reduced to the allowable amount and **farm losses** have been allocated to the partner, you must add the farm losses to the allowable amount of net business losses and enter the result in box 1.

600(g), 613.1, 613.2, 733.0.0.1

At-risk amount

The term "at-risk amount" is defined in Part 2 of the *Guide to Filing the Partnership Information Return* (TP-600.G-V). The partnership must provide the information that the partners need to calculate their at-risk amount in Schedule A of the information return.

Limited partnership loss

The limited partnership loss is the portion of a limited partner's share of the partnership's business loss (other than from a farming business), property loss or issue expenses related to Québec resources which, because of the partner's at-risk amount, cannot be deducted.

Note

For the purpose of calculating the at-risk amount, if a limited partner acquired its interest in the partnership from a third party, rather than directly from the partnership, the adjusted cost base (ACB) of the interest must be determined as if its cost were equal to the cost otherwise determined or the ACB of this interest for the transferor immediately before the transaction, whichever is less.

If, for the fiscal period, the partnership sustained a business loss, or incurred resource expenses and issue expenses for flow-through shares or securities, you must calculate the at-risk amount **before** determining the amounts to be entered in the following boxes of the RL-15 slip:

- box 1, net business income (or loss);
- box 3, net rental income (or loss);
- box 27, limited partnership loss;
- boxes 28 through 31, Canadian and foreign resource expenses; and
- boxes 60, 61 and 65, Canadian exploration and development expenses, and share and security issue expenses.



Resource expenses include

- Canadian exploration or development expenses;
- Canadian oil and gas property expenses; and
- foreign resource expenses.

3.3.2 Professional dues deemed paid by members

The partnership may not deduct from its income any professional dues that it paid on behalf of its members during the fiscal period. However, its members are deemed to have each paid their share of these dues during the taxation year in which the partnership's fiscal period ended.

Where a member is a corporation, its share of the professional dues is deductible in the calculation of its income.

Where a member is an individual, that person's share of the professional dues gives entitlement to a non-refundable tax credit.

Where a member is a partnership, its members may take advantage of a tax benefit in the form of a deduction (in the case of a corporation) or in the form of a tax credit (in the case of an individual), as applicable.

In the section of the RL-15 slip for additional information, enter "201" in a blank box, followed by the partner's share of the dues paid by the partnership.

134.2, 134.3

3.3.3 Special tax pertaining to certain tax credits

It may happen that, after some or all members of the partnership claimed a particular tax credit in a previous taxation year, a benefit, an advantage or assistance was subsequently paid, directly or indirectly, to the partnership, or reduced a payment to be made by the partnership, to compensate for an expense having given entitlement to the tax credit in question. In such cases, the members must pay a special tax for the taxation year in which the fiscal period during which the partnership receives, is entitled to receive or can reasonably expect to receive the assistance, benefit or advantage ended.

In a blank box in the section of the RL-15 slip for additional information, enter the code for the special tax that each member has to pay, followed by the amount of the tax.

Code	Additional information
204	Special tax related to the tax credit for an on-the-job training period
205	Special tax related to the tax credit for the reporting of tips
206	Special tax related to the tax credit for francization or training in the manufacturing, forestry and mining sectors
207	Special tax related to the tax credit for investment
208	Special tax related to an R&D tax credit

For information on calculating the special tax, contact us.

Note

The federal investment tax credit for apprenticeship job creation must not reduce the amount of expenditures qualifying for the Québec tax credit for an on-the-job training period. Consequently, the special tax does not apply to assistance in the form of the federal tax credit.

1029.6.0.0.1 (2nd par., subpar. (b.1)), 1129.0.10.3, 1129.40, 1129.41.0.3, 1129.41.0.8, 1129.41.3, 1129.45.41.14



3.3.4 Capital gains used to calculate the alternative minimum tax

If, during the fiscal period, the partnership disposed of property it used to operate a business or generate property income, you must indicate the amounts that constitute the partner's share of the capital gains realized on the disposition. The partner must take this information into account in calculating the alternative minimum tax, where applicable.

This applies to a partner that

- is a limited partner;
- has been a specified member since becoming a member of the partnership; or
- is a member whose interest in the partnership is an interest in a tax shelter for which an identification number has been assigned or must be assigned under section 1079.2 of the *Taxation Act* or section 237.1 of the *Income Tax Act*.

776.55.1

In a blank box in the section of the RL-15 slip for additional information, enter the code for the type of capital gains realized, followed by the amount of the gains.

Code	Additional information
202	Capital gains used to calculate the alternative minimum tax – Property used in a business
203	Capital gains used to calculate the alternative minimum tax – Property used to earn income

3.4 Explanation of the boxes

Enter, in the appropriate boxes, the data concerning the member of the partnership for which the RL-15 slip is being completed.

You may have to provide additional information for certain boxes. In such cases, enter the appropriate code in one of the blank boxes provided in the lower part of the RL-15 slip.

3.4.1 Box marked "Année"

Enter the year in which the fiscal period of the partnership ended.

3.4.2 Box marked "Code du relevé"

Enter the letter "R" for an original slip, the letter "A" for an amended slip and the letter "D" for a cancelled slip.

3.4.3 Box marked "Date de clôture de l'exercice financier"

Enter the end date of the partnership's fiscal period for which the RL-15 slip is issued.

3.4.4 Box marked "Numéro d'identification de l'abri fiscal"

Enter, if applicable, the tax shelter identification number as shown in box 01c of the *Partnership Information Return* (form TP-600-V).

3.4.5 Boxes 1 through 45

Before completing these boxes, make sure you have entered the code corresponding to the type of partner in box 40. As allocation rules may vary depending on the fiscal status of the partner, the instructions for some boxes contain additional information under special headings (for example, "Limited partner," "Specified member" and "Split income of a minor").



Box 1 Net Canadian and foreign business income (or loss)

Enter the partner's share of the net business income (or loss) indicated on line 45 of the *Partnership Information Return* (form TP-600-V).

Note

If the partnership incurred qualified R&D expenditures and the partner (other than a specified member) is entitled to a federal investment tax credit (all or part of the amount in box 21b), include the amount of the credit in box 1.

In certain cases, you must provide additional information. See the instructions below.

Business income from more than one source

If the business income (or loss) entered in box 1 includes income (or losses) from more than one source, enter the code for each source in a blank box, followed by the amount.

Code	Additional information
1-1	Net business income (or loss), other than income from farming, fishing or a profession, or from work remunerated on a commission basis
1-2	Net farm income (or loss)
1-3	Net fishing income (or loss)
1-4	Net professional income (or loss)
1-5	Net income (or loss) from work remunerated on a commission basis

Code 1-6 Income subject to adjustment

Enter "1-6" in a blank box, followed by the word "Rajustment", in the following situations:

- The partner is an **individual** and an election was made to not have the partnership's fiscal period coincide with the calendar year.
- The partner is a **corporation holding a significant interest** in the partnership, and the partner's taxation year does not coincide with the end of the partnership's fiscal period.
- The partner is a **corporation**, and the partnership made a single-tier or multi-tier alignment election in respect of a fiscal period.

This information tells the partner to complete form TP-80.1-V, *Calculation of Business or Professional Income, Adjusted to December 31*, where the partner is an individual, or form CO-17.B, *Rajustement du revenu provenant d'une société de personnes*, where the partner is a corporation.

Significant interest

The term "significant interest" means a corporation's interest in a partnership, at a given time, if the corporation (alone or with persons or partnerships related to or affiliated with the corporation) is entitled to more than 10% of the partnership's income (or loss) or of the partnership's net assets (after the deduction of liabilities) if the partnership were to cease to exist.

Code 1-7 Business income situated on a reserve or premises

If the partner is an Indian, enter "1-7" in a blank box, followed by the amount of net business income (or loss) situated on a reserve or premises.

Code 1-8 Farm losses

If the net farm income (line 43 of the return) includes farm losses, enter "1-8" in a blank box, followed by the amount of the partner's share of the losses. The rules governing restricted farm losses apply to the partners individually and not to the partnership.



Code 1-9 Farm or fishing income resulting from the disposition of incorporeal capital property

If, after the disposition of incorporeal capital property that is qualified farm property or qualified fishing property, you included in box 1 of the RL-15 slip the partner's share of the amount on line 228 of Schedule C of the partnership return, and you determined income on line 240 of Schedule C, enter "1-9" in a blank box, followed by the amount of the partner's share of the income. This amount may entitle the partner to a capital gains deduction.

105(b), 105.2, 156.1, 205, 207, 217.2 ff., 251.5, 725

Code 1-10 Business income resulting from the withdrawal of a partner

If the principal activity of the partnership is to carry on a business in Canada and, under an agreement concluded by its members, a portion of the partnership's business income is allocated to a person who is a former member, the former member's spouse or legatee by particular title, or to the succession of this former member, this person or succession is deemed to be a member of the partnership. You must issue, in the name of the person (or succession), an RL-15 slip on which you enter "1-10" in a blank box, followed by the amount allocated further to a member's withdrawal. The person (or succession) does not pay Québec Pension Plan (QPP) contributions on such income.

Code 1-11 Split income of a minor

A partner who is a minor must pay a special tax calculated at the highest marginal tax rate on the partner's share of income that constitutes split income, except in the following situations:

- The minor was not resident in Canada throughout the year.
- The minor's father and mother were not resident in Canada at any time in the year.
- The income in question was derived from property received as an inheritance from
 - the minor's father or mother; or
 - any other person if, for that year, a tax credit for severe and prolonged impairment in mental or physical functions may be claimed for the minor or if he or she is enrolled as a full-time student in a post-secondary institution.

The split income includes the share of the partner who is a minor in the income that the partnership derived from the supply of goods or services to a business carried on by

- a person related to the minor;
- a corporation of which such a person is a specified shareholder; or
- a professional corporation of which such a person is a shareholder.

The split income of a partner who is a minor also includes that partner's share of the income of the partnership that is derived from a business, if a person related to the minor either

- is actively engaged in the partnership's business or property rental activity from which an income is derived; or
- has an interest in the partnership (whether held directly or through another partnership).

A partner is a minor if the partner is younger than 18 years of age on December 31 of the year in which the fiscal period ended.

If the split income is included in the amount in box 1, enter "1-11" in a blank box, followed by the amount of the income.

Box 2 Net foreign business income (or loss)

Enter the partner's share of the net foreign business income (or loss) shown on line 72a of the return. If the partner is an individual, the amount in box 2 qualifies for the foreign tax credit.

Also enter, in the blank boxes, the additional information related to the net income (or loss) entered in box 2. You can enter the information for income from **two** foreign countries on the same RL-15 slip.



Code	Additional information
2-1	Net foreign business income (or loss) for a given country
2-2	Foreign country code for the amount in box 2-1
2-3	Net foreign business income (or loss) for a second given country
2-4	Foreign country code for the amount in box 2-3

If the income is derived from three or more foreign countries, you must file a separate RL-15 slip for every two additional countries.

For a list of country codes, refer to section 3.6 of the *Guide to Filing the Partnership Information Return* (TP-600.G-V).

Code 2-5 Split income of a minor

If the partner is a minor, enter "2-5" in a blank box, followed by the amount of split income included in box 2. See the information for code 1-11, "Split income of a minor," in the instructions for box 1.

Box 3 Net Canadian and foreign rental income (or loss)

Enter the partner's share of the net rental income (or loss) indicated on line 46 of the return.

Code 3-1 Carrying charges and interest expenses included in the calculation of a rental loss

Enter "3-1" in a blank box, followed by the amount of the partner's share of the total carrying charges and interest expenses deducted in the calculation of rental income (or a rental loss). Partners must take this information into account in calculating their alternative minimum tax, where applicable.

Code 3-2 Net rental income (or loss) situated on a reserve or premises

If the partner is an Indian, enter "3-2" in a blank box, followed by the amount that is that partner's net rental income (or loss) situated on a reserve or premises.

Code 3-3 Specified trust's share of the net income (or loss) from the rental of a specified immovable

If the partnership's fiscal period ends **after March 19, 2012**, and the partner is a specified trust, enter "3-3" in a blank box, followed by the amount that constitutes the partner's share of the net income (or net loss) derived from the rental of a specified immovable. If the fiscal period includes March 19, 2012, this amount is prorated to the number of days in the fiscal period that are after March 19, 2012.

For a given taxation year, an inter vivos trust that is not resident in Canada at any time in the year and that is not tax-exempt is considered to be a specified trust.

A specified immovable is an immovable (including a right to or an option on such an immovable) located in Québec that is used mainly for the purpose of earning gross revenue that constitutes rent.

776.55.2

Box 4 Net foreign rental income (or loss)

Enter the partner's share of the net foreign rental income (or loss) included in the amount in box 3. The amount in box 4 qualifies for the foreign tax credit.

Also enter, in the blank boxes, the additional information related to this net income (or loss).

Code	Additional information
4-1	Net foreign rental income (or loss) for a given country
4-2	Foreign country code for the amount in box 4-1
4-3	Net foreign rental income (or loss) for a second given country
4-4	Foreign country code for the amount in box 4-3



Box 5 Capital cost allowance

Enter the partner's share of the amount deducted as CCA with respect to the net income (or net losses) indicated in boxes 1, 3 and 7 and, if applicable, with respect to the rental of property (including the rental of certain films). This deduction is shown on line 50 of the return.

Enter the additional information related to CCA in a blank box, where applicable.

Code	Additional information
5-1	CCA related to rental property
5-2	CCA related to certain films

The partner must take into account the amount from box 5 and the additional information related to this amount in calculating the alternative minimum tax, where applicable.

776.53, 776.54

Boxes 6a and 6b Actual amount of eligible dividends and ordinary dividends

Enter the partner's share of the actual amount of **eligible dividends in box 6a**. Enter the partner's share of the actual amount of **ordinary dividends in box 6b**. These dividends are

- the eligible dividends and the ordinary dividends (amounts shown on lines 51a and 51b of the return) that the partnership received or is deemed to have received from taxable Canadian corporations;
- the portion of taxable non-portfolio earnings that is deemed to be eligible dividends, in the case of a specified investment flow-through partnership (SIFT partnership).

Specified investment flow-through partnership (SIFT partnership)

The term "specified investment flow-through partnership" or "SIFT partnership" refers to a partnership that is not an excluded subsidiary entity for a given taxation year, that satisfies the following conditions at some point in the year:

- It is resident in Canada.
- The investments in the partnership are listed or traded on a stock exchange or other public market.
- The partnership holds non-portfolio property.

A partnership that is resident in Canada is a partnership of which all the members are resident in Canada, a partnership formed under the laws of a province or, in the case of a partnership whose central management and control is in Canada, a partnership that would be considered resident in Canada if it were a corporation.

The term "excluded subsidiary entity" is defined in Part 2 of the *Guide to Filing the Partnership Information Return* (TP-600.G-V).



Partner who is an individual

If the partner is an **individual** (other than a trust that is a registered charity), the amounts in boxes 6a and 6b may entitle the partner to the dividend tax credit. Enter the additional information related to the **taxable** dividends, by type of partner, in the blank boxes.

Type of partner	Code	Additional information
Individual other than an Indian or a minor	6a-1	Taxable amount of eligible dividends
	6b-1	Taxable amount of ordinary dividends
Individual who is an Indian	6a-2	Taxable amount of eligible dividends situated on a reserve or premises
	6b-2	Taxable amount of ordinary dividends situated on a reserve or premises
Individual who is a minor	6a-3	Taxable amount of eligible dividends – Split income of a minor
	6b-3	Taxable amount of ordinary dividends – Split income of a minor

Codes 6a-1 through 6a-3 Taxable amount of eligible dividends

The taxable amount of eligible dividends to be entered after codes 6a-1 through 6a-3 is equal to the amount on line 6a **multiplied** by 1.38.

Codes 6b-1 through 6b-3 Taxable amount of ordinary dividends

The taxable amount of ordinary dividends to be entered after codes 6b-1 through 6b-3 is equal to the total of the following amounts:

- the amount in box 6b X 1.25, for ordinary dividends received or deemed to have been received before January 1, 2014;
- the amount in box 6b X 1.18, for ordinary dividends received or deemed to have been received after 2013.

Split income of a minor

The split income of a partner who is a minor includes the minor's share in the taxable amount of dividends that the partnership received from shares of a corporation that are not publicly listed shares.

Enter, in a blank box,

- "6a-3," followed by the taxable amount of eligible dividends that constitute split income; or
- "6b-3," followed by the taxable amount of ordinary dividends that constitute split income.

Box 7 Interest and other investment income from Canadian sources

Enter the partner's share of the other investment income from Canadian sources (line 52 of the return) that the partnership received or is deemed to have received, such as interest and taxable dividends (other than dividends entered in boxes 6a and 6b).

Code 7-1 Taxable dividends received under a dividend rental arrangement

If applicable, enter "7-1" in a blank box, followed by the amount of taxable dividends received under a dividend rental arrangement.

497(c) and (d)



Box 8 Foreign investment income

Enter the partner's share of the foreign dividends, interest and other investment income (line 53 of the return) that the partnership received or is deemed to have received. The amount in box 8 may entitle the partner to the foreign tax credit.

Also enter the additional information related to the investment income in the blank boxes.

Code	Additional information
8-1	Foreign investment income for a given country
8-2	Foreign country code for the amount in box 8-1
8-3	Foreign investment income for a second given country
8-4	Foreign country code for the amount in box 8-3

Code 8-5 Split income of a minor – Foreign investment income

See the information for code 1-11, "Split income of a minor," in the instructions for box 1.

Box 9 Patronage dividends from a cooperative

Enter the partner's share of patronage dividends (line 56 of the return) that the partnership received during the fiscal period.

Code 9-1 Deduction for patronage dividends

If the partnership received patronage dividends in the form of preferred shares in an eligible cooperative, enter "9-1" in a blank box, followed by the amount that the partner may claim as a deduction for patronage dividends.

Code 9-2 Patronage dividends to be included – redemption of preferred shares

If preferred shares of the partnership were redeemed during the fiscal period, enter "9-2" in a blank box, followed by the amount that the partner may have previously claimed as a deduction for patronage dividends. This rule does not apply if the shares were redeemed further to the amalgamation or winding-up of the cooperative, or further to the conversion of the shares or the reorganization of the capital stock of the cooperative, and the partnership received new shares to replace the redeemed shares.

726.27 to 726.29, 795

Box 10 Capital gains (or capital losses) used to calculate the deduction

Enter the partner's share of the partnership's capital gains (or losses) for the fiscal period, where the gains or losses resulted from the disposition of qualified property (qualified farm property, qualified fishing property or qualified small business corporation shares), including resource property. The amount in box 10 is included in the calculation of the partner's capital gains deduction, if the partner is an individual.

The total of the amounts entered in each of boxes 10 and 12 of the RL-15 slips must correspond respectively to the amount on line 60 and to the amount on line 62 of the return. Each of these amounts constitutes the actual amount of the capital gain (or loss), not the taxable portion of the capital gain (or the allowable portion of the capital loss).

The partner's share of the business investment loss must be entered in box 13 rather than in box 10.

726.7, 726.7.1, 726.7.2

Code 10-1 Split income of a minor – Capital gain deemed to be an ordinary dividend

For a partner who is a minor, the capital gain that constitutes split income is deemed to be a taxable dividend other than an eligible dividend.

If box 10 includes such a capital gain, enter "10-1" in a blank box, followed by the amount of the gain, to indicate that the capital gain is deemed to be an ordinary dividend.



Box 11 Reserves related to dispositions of capital property

Enter the partner's share of the reserves deducted that are related to property that was disposed of. The total of these reserves is indicated on line 61 or line 63 of the return, as applicable.

234(b)

Also enter the additional information related to these reserves in the blank boxes.

Code	Additional information
11-1	Reserve related to qualified farm property
11-2	Reserve related to qualified fishing property
11-3	Reserve related to qualified small business corporation shares
11-4	Reserve related to other property

Box 12 Capital gains (or capital losses) not used to calculate the deduction

Enter the partner's share of the partnership's capital gains (or losses) for the fiscal period on property other than qualified property.

Also enter the additional information related to these capital gains (or losses) in the blank boxes.

Code	Additional information
12-1	Capital gains (or losses) on property other than resource property
12-2	Capital gains (or losses) on resource property

Partners who are individuals need this information to accurately complete Schedule G of their income tax return.

In the case of foreign capital gains (or losses), also enter the information below.

Code	Additional information
12-3	Capital gains (or losses) from foreign sources for a given country
12-4	Foreign country code for the amount in box 12-3
12-5	Capital gains (or losses) from foreign sources for a second given country
12-6	Foreign country code for the amount in box 12-5

Partners need this information to calculate the foreign tax credit they may claim.

Split income of a minor – Capital gain deemed to be a dividend

For a partner who is a minor, the capital gain that constitutes split income is deemed to be a taxable dividend other than an eligible dividend.

If box 12 includes such a capital gain, also enter whether the capital gain was realized on the disposition of shares of a Canadian or a foreign corporation.

Code	Additional information
12-7	Split income of a minor – Capital gain deemed to be an ordinary dividend
12-8	Split income of a minor – Capital gain deemed to be a foreign dividend



Box 13 Business investment loss

Enter the partner's share of a business investment loss (shown on line 70 of the return).

232.1

Also enter the additional information related to the loss in the blank boxes.

Code	Additional information
13-1	Name of the corporation that issued the shares or debt related to the loss in box 13
13-2	Number of shares
13-3	Class of shares or type of debt
13-4	Date of insolvency, bankruptcy or winding-up of the issuing corporation
13-5	Acquisition date of the shares or debt
13-6	Proceeds of disposition of the shares or debt
13-7	Adjusted cost base of the shares or debt
13-8	Expenses related to the disposition
13-9	Amount of the loss

Box 14 Gross income of the partnership

Enter the total of the amounts from lines 37, and 51a through 53 of the return. This total is the partnership's gross income from all sources for the fiscal period.

If the partnership's income is from one source only, the amount in box 14 necessarily relates to the activity shown in box 38 of the slip. If the partnership's income is from more than one source, you must specify the sources using the codes below and enter the corresponding amounts.

Code	Additional information
14-1	Gross business income (other than gross income from farming, fishing or a profession, or from work remunerated on a commission basis)
14-2	Gross farming income
14-3	Gross fishing income
14-4	Gross professional income
14-5	Gross income from work remunerated on a commission basis
14-6	Gross rental income

Box 15a Carrying charges and interest expenses

Enter the partner's share of the carrying charges and interest expenses shown on line 54 of the return.

Also enter the additional information below that applies, if the carrying charges and interest expenses were incurred to earn income from Canadian or foreign sources.

Code	Additional information
15a-1	Carrying charges and interest expenses from Canadian sources
15a-2	Carrying charges and interest expenses from foreign sources



If applicable, also provide the additional information below so that a partner who is subject to the alternative minimum tax can take that information into account to calculate the tax.

Code	Additional information
15a-3	Carrying charges and interest expenses related to the rental of certain films
15a-4	Carrying charges and interest expenses related to resources

Code 15a-5 Bad debts

If applicable, enter "15a-5" in a blank box, followed by any amount that is a bad debt. This amount is not included in the calculation of the adjustment of investment expenses.

Partnership that ceased to exist

In the case of a partnership that ceased to exist during the fiscal period, enter, in box 15a, the amount the partner may deduct as financing expenses for the taxation year in which the fiscal period ended. You must also provide, where applicable, the amounts the partner may deduct in subsequent years.

147.2, 157, 160, 176.3

Box 15b Dividend rental arrangement compensation payments

Enter the partner's share of the dividend rental arrangement compensation payments shown on line 55 of the return.

Box 16 Source deductions of Québec income tax

Enter the partner's share of the Québec income tax withheld from amounts paid or credited to the partnership during the fiscal period (for example, income tax withheld from patronage dividends).

A partnership is not required to withhold income tax from the partner's share of partnership income, the partner's drawings from the partnership, or any payment made to the partner that can be compared to salary or wages. Consequently, the partners may be required to remit, in instalments, the income tax payable on their share of partnership income.

Box 17 Foreign income tax paid on non-business income

Enter the partner's share of the foreign income tax paid by the partnership or withheld at source on non-business income that is shown on line 71 of the return. The foreign income tax may have been paid on net foreign rental income (box 4), foreign investment income (box 8) or foreign capital gains (included in the amount in box 12). The amount must be indicated in Canadian dollars. For information on the exchange rate, consult the website of the Bank of Canada (www.bank-banque-canada.ca).

Also enter the additional information related to the foreign income tax paid in the blank boxes. Partners use this information to calculate the foreign tax credit they may claim.

Code	Additional information
17-1	Income paid to a foreign country on non-business income
17-2	Foreign country code for the amount in box 17-1
17-3	Income paid to a second foreign country on non-business income
17-4	Foreign country code for the amount in box 17-3

Code 17-5 Split income of a minor

If the partner is a minor, enter "17-5" in a blank box, followed by the amount of foreign income tax included in box 17 that is related to split income.



Box 18 Foreign income tax paid on business income

Enter the partner's share of the foreign income tax paid by the partnership on business income that is shown on line 72 of the return. The amount must be indicated in Canadian dollars. For information on the exchange rate, consult the website of the Bank of Canada (www.bank-banque-canada.ca).

Also enter the additional information related to the foreign income tax paid in the blank boxes. Partners who are individuals use this information to calculate the foreign tax credit they may claim.

Code	Additional information
18-1	Income paid to a foreign country on business income
18-2	Foreign country code for the amount in box 18-1
18-3	Income paid to a second foreign country on business income
18-4	Foreign country code for the amount in box 18-3

Code 18-5 Split income of a minor

If the partner is a minor, enter "18-5" in a blank box, followed by the amount of foreign income tax included in box 18 that is related to split income.

Box 19 Charitable donations

Enter the partner's share of the amount on line 73 of the return ("Charitable donations").

Note

Only the partnership is required to enclose official receipts for these donations with its return. Partners do not have to substantiate the amount entered in box 19 of their RL-15 slip.

Work of art

The partners may claim a deduction or a tax credit, as applicable, for a work of art that the partnership donated during the fiscal period, provided the donee disposed of the work of art before the end of the fifth calendar year following the year in which the gift was made. The official receipt for this gift is issued only after the disposition of the work of art.

Code 19-3 Increase in the limit of 75% of net income

If the partnership is required to report a capital gain or a CCA recapture further to a charitable donation of property, enter "19-3" in a blank box, followed by the partner's share of the amount representing the increase in the value of the property.

Partners can use the amount to increase their limit for charitable donations (normally 75% of net income) and thus claim a greater tax credit or deduction (as applicable).

The increase for all of the partners corresponds to the result of the formula $(A + B) \times 25\%$, where

A is the lesser of the following amounts:

- the CCA recapture included in the partnership's income for the fiscal period, for the class to which the donated property belongs, and
- the capital cost or the fair market value (if it is less than the capital cost) of the donated property; and

B is the amount of the taxable capital gains on property donated during the fiscal period.

714, 714.1, 752.0.10.1, 752.0.10.11.1, 752.0.10.11.2



Box 20 Other gifts

Enter the partner's share of the amount on line 74 of the return ("Other gifts").

Note

As with the amount in box 19, partners are not required to enclose official receipts for the amount indicated in box 20 of their RL-15 slip with their income tax return.

710.0.1, 714, 716.0.1.1, 752.0.10.11, 752.0.10.15.1

Boxes 21a and 21b Investment tax credit

In box 21a, enter the partner's share of the federal investment tax credit for depreciable property to which the partners are entitled for the fiscal period. In box 21b, enter the partner's share of the federal investment tax credit related to other property.

87(u) and (w)

Boxes 24a through 24c Member corporation's share of paid-up capital

Complete Schedule D of the return and carry the amounts from columns C, D and E of Part 4 of the schedule to boxes 24a, 24b and 24c, respectively, of the RL-15 slip.

Box 26 At-risk amount

Limited partner

In the case of a limited partner, enter the partner's at-risk amount.

Make sure that you complete this box because the at-risk amount may limit the deductible amount of a loss or of tax relief related to resources. See the instructions in section 3.3.1 and those for boxes 28 through 31 and boxes 60 through 66.

Box 27 Limited partnership loss

Enter the limited partnership loss calculated for the partner. This loss is the aggregate of

- the amount by which the partner's share of the partnership's losses for the fiscal period from a business (other than a farming business) or from property exceeds the losses entered in boxes 1 and 3; and
- the amount by which the partner's share of the issue expenses related to Québec resources for the fiscal period exceeds the amount entered in box 65.

For more information on the limited partnership loss, refer to section 3.3.1.

733.0.0.1

Boxes 28 through 31 Canadian and foreign resource expenses

Enter the partner's **share** of the following expenses in the appropriate box:

- Canadian exploration expenses (box 28);
- Canadian development expenses (box 29);
- Canadian oil and gas property expenses (box 30); and
- foreign resource expenses (box 31).

The deduction for Canadian exploration or development expenses (other than those incurred in Québec) claimed by the partner is subject to the adjustment of investment expenses. The partner must enter the deduction on Schedule N of the income tax return.

You must also enter the additional information below that applies so that the partner may take into account the expenses to be excluded when entering the deduction for exploration or development expenses on Schedule N of the income tax return.



Code	Additional information
28-1	Québec exploration expenses that do not qualify for the additional deduction
28-2	Renewable and conservation expenses incurred in Québec
29-1	Québec development expenses

For more information concerning boxes 28 through 31, contact us.

[398](#), [401](#), [411](#), [413 \(2nd par.\)](#), [418.1.3](#), [418.1.10](#), [418.5](#), [418.7](#)

Limited partner

In the case of a limited partner, you must take certain rules into account when determining the amounts to be entered in boxes 28 through 31. A limited partner's share of the Canadian or foreign resource expenses is **limited** to the amount by which the partner's at-risk amount at the end of the partnership's fiscal period exceeds the partner's share of the following amounts for the fiscal period:

- any federal investment tax credit;
- the partnership's losses from a farming business.

Consequently, if the partner's share of the resource expenses exceeds the maximum amount determined above, the excess amount must be used to reduce the following expenses, in the following order:

- Canadian oil and gas property expenses (box 30);
- Canadian development expenses (box 29);
- Canadian exploration expenses (box 28); and
- foreign resource expenses (box 31).

Each of the reductions (the total amount of which must correspond to the amount by which the partner's share of the expenses exceeds the maximum amount) must be added to the expenses of the same class for the fiscal period immediately following the fiscal period concerned. The partner can therefore deduct the excess expenses in the following period.

Where Canadian exploration expenses (box 28) are reduced in this way, Québec exploration expenses (boxes 32 and 33) must be reduced proportionately.

[418.37](#), [418.38](#)

Flow-through shares

For exploration and development expenses and amounts of assistance related to flow-through shares, see section 3.4.7.

Box 32 Québec exploration expenses

If the partner is an individual, enter the partner's share of Québec exploration expenses. These expenses are **included** in the amount in box 28.

Also enter the additional information below so that the partner may claim an additional deduction with respect to those expenses, as applicable.

Code	Additional information
32-1	Québec exploration expenses that qualify for the additional deduction of 10%
32-2	Québec exploration expenses that qualify for the additional deduction of 25%

The Québec exploration expenses that qualify for an additional deduction of 10% are those incurred after June 4, 2014, except where they are incurred further to

- an investment made before June 5, 2014, with regard to a flow-through share issued after that date;
- an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as applicable, made before June 5, 2014, with regard to a flow-through share issued after that date.

The Québec exploration expenses that qualify for an additional deduction of 25% are those incurred before June 5, 2014.

[726.4.10](#)



Box 33 Québec surface mining and oil and gas exploration expenses

If the partner is an individual, enter the partner's share of surface mining or oil and gas exploration expenses incurred in Québec. These expenses are **included** in the amount in box 32.

Also enter the additional information below so that the partner may claim an additional deduction with respect to those expenses, as applicable.

Code	Additional information
33-1	Québec surface mining and oil and gas exploration expenses that qualify for the additional deduction of 10%
33-2	Québec surface mining and oil and gas exploration expenses that qualify for the additional deduction of 25%

The Québec surface mining and oil and gas exploration expenses that qualify for an additional deduction of 10% are those incurred after June 4, 2014, except where they are incurred further to

- an investment made before June 5, 2014, with regard to a flow-through share issued after that date;
- an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as applicable, made before June 5, 2014, with regard to a flow-through share issued after that date.

The Québec surface mining and oil and gas exploration expenses that qualify for an additional deduction of 25% are those incurred before June 5, 2014.

The additional deduction for surface mining and oil and gas exploration expenses incurred in Québec may be claimed in addition to the deduction for Québec exploration expenses on line 32.

Box 34 Exploration expenses incurred in northern Québec

Exploration expenses incurred in northern Québec are included in the amount in box 32. However, only a partner that is a corporation may create an "exploration base relating to exploration expenses incurred in northern Québec." The partner may then include in the exploration base 25% of the amount from box 34 and deduct up to 100% of the balance at the end of its taxation year, if the balance is positive.

726.4.17.18 ff.

Box 35 Amounts of assistance related to the expenses reported in boxes 28 through 30 and in boxes 32 through 34

Enter the partner's share of the amounts of assistance received for the Canadian resource expenses entered in boxes 28 through 30, and 32 through 34.

The amounts of assistance for expenses entered in boxes 32 through 34 must not be included in the amounts of assistance for expenses entered in box 28. However, the amount of assistance for expenses entered in box 33 or box 34 must be included in the amount of assistance for expenses entered in box 32 because the expenses entered in box 33 or box 34 are included in those entered in box 32.

399(e), 412(h), 418.6(e), 726.4.10(a)(ii), 726.4.17.2(a)(iii), 726.4.17.20

Box 36 Percentage interest in the partnership income (or losses)

Enter the partner's percentage interest in the partnership income (or losses). Enter decimals, where applicable.

Box 37 Number of units held by the partner

If the partner's interest in the partnership constitutes a tax shelter, enter the total number of units held by the partner. Enter decimals, where applicable.



Box 38 Activity code

Enter the code that best describes the partnership's principal activity.

Code	Principal activity
22	Business (other than a business with another code)
23	Farming
24	Fishing
25	Professional practice
26	Work remunerated on a commission basis
136	Rental
154	Other

Box 39 Partnership code

Enter the code that corresponds to the type of partnership.

Code	Type of partnership
0	Partnership other than a limited partnership
1	Limited partnership

The term "limited partnership" is defined in Part 2 of the *Guide to Filing the Partnership Information Return* (TP-600.G-V).

Box 40 Partner code

Enter the code that corresponds to the partner's fiscal status.

Code	Fiscal status
0	Specified member that is a limited partner at some time during the fiscal period
1	Other specified member (silent partner)
2	General partner
3	Spouse who is a holder of a common interest
4	Person who is a holder of a common interest other than a spousal interest
5	Corporation that is a holder of a significant interest

Box 41 Taxpayer code

Enter the code that corresponds to the type of taxpayer the partner is.

Code	Type of taxpayer
1	Individual (other than a trust)
3	Corporation
4	Trust or partnership

Box 42 Percentage of business carried on in Québec by the partnership

Enter the percentage of business carried on in Québec by the partnership if the partnership has an establishment in Québec and another elsewhere. The percentage is to be calculated as if the partnership were a corporation, using form CO-771.R.3, *Répartition des affaires faites au Québec et ailleurs*. This percentage is used for the application of certain tax rules (in particular, the rule regarding the election respecting the agreed amount for property transferred from a partner to the partnership) or for the calculation of income tax payable where the partnership is a SIFT partnership.

771R4, 156.3.1(b), 156.5.1, 522 (2nd par.), 614



Box 43 Capital repayment

Limited partner or general partner

If the partnership is a limited partnership, enter the amount of the payment made to the partner that represents the partner's share of the partnership's income or capital.

Box 44 Dividend tax credit

Enter the amount of the tax credit related to the dividends shown in boxes 6a and 6b.

For eligible dividends, the credit is calculated by multiplying the amount from box 6a by 16.422%.

For ordinary dividends, the credit is calculated by **adding** the following amounts:

- amount from box 6b x 10% (for ordinary dividends received or deemed to have been received before January 1, 2014);
- amount from box 6b x 8.319% (for ordinary dividends received or deemed to have been received after 2013).

Code 44-1 Dividend tax credit – Split income of a minor

If you entered "6a-3" or "6b-3" in a blank box to report a taxable amount of eligible dividends or ordinary dividends, you must also enter "44-1" in another blank box to indicate the amount of the corresponding dividend tax credit. This amount must be included in box 44.

Box 45 Eligible taxable capital gains amount on resource property

If you entered an amount in box 12 for capital gains on resource property, you must calculate the eligible taxable capital gains amount that qualifies for the capital gains deduction on resource property. This calculation is similar to the one in Part 2 of form TP-726.20.2-V, *Capital Gains Deduction on Resource Property*.

You must then enter, in box 45, the partner's share of the eligible amount. Partners need this information to accurately calculate the deduction they may claim.

3.4.6 Boxes 50 through 55 (section entitled "Abri fiscal")

This section of the RL-15 slip is reserved for information about the shares in a tax shelter that the partner acquired during the fiscal period. Before completing the section, make sure that you completed boxes 1, 3, 5 and 15a, and, if applicable, box 19.

In the space provided, enter the description and code that most closely correspond to the tax shelter's principal business activity.

Code	Description	Code	Description
01	Charters and rentals	09	Research and development
02	Films, videos and other recordings	10	Mutual fund limited partnership
03	Franchising	11	Seismic data collection
04	Hotels and motels	12	Software
05	Manufacturing	13	Farming
06	Real estate development and sales	14	Mining
07	Recreation	15	Oil and gas exploration (other than seismic)
08	Real estate rentals	16	Other (specify)

Boxes 50 through 52 Units acquired

In boxes 50 through 52, enter the number of units acquired by the partner during the fiscal period, the cost per unit and the total cost.



Box 53 Limited-recourse amount

Enter the unpaid principal amount of the indebtedness of the partner (or of a person not dealing at arm's length with the partner) that can reasonably be considered to relate to the tax shelter and for which recourse against the partner is limited.

Limited-recourse amount

The limited-recourse amount is the unpaid principal of a taxpayer's indebtedness for which recourse is limited, either immediately or in the future and either absolutely or contingently. In the case of a partnership, the limited-recourse amount is the unpaid principal amount of the partnership's indebtedness for which recourse against one of the members of the partnership is limited, either immediately or in the future and either absolutely or contingently.

Box 54 At-risk adjustment

Enter any amount (including the value of a benefit) that the partner (or a person not dealing at arm's length with the partner) is entitled to receive.

At-risk adjustment

The at-risk adjustment is any amount or benefit that the taxpayer (or another taxpayer not dealing at arm's length with the taxpayer) is entitled to receive, either immediately or in the future and either absolutely or contingently, whether by way of reimbursement, compensation, revenue guarantee, proceeds of disposition, loan or any other form of indebtedness, or in any other form. This amount or benefit is granted for the purpose of eliminating or reducing the impact of any loss sustained on an expenditure or, where the expenditure is the cost or capital cost of a property, for the purpose of reducing the impact of any loss from the holding or disposition of the property.

Box 55 Other indirect reductions

Enter any other limited-recourse amount or at-risk adjustment of the other taxpayers that hold, either directly or indirectly, an interest in the partnership.

3.4.7 Boxes 60 through 66 (section entitled "Actions accréditatives")

This section of the RL-15 slip is reserved for information on exploration and development expenses that the partner is deemed to have incurred during the fiscal period under the flow-through share system.

Boxes 60 and 61 Canadian exploration expenses and Canadian development expenses

In boxes 60 and 61, enter the partner's share of the Canadian exploration expenses and Canadian development expenses that a development corporation renounced in favour of the partnership, according to the partnership's RL-11 slip.

The deduction the partner claims for Canadian exploration or development expenses incurred outside Québec is subject to the adjustment of investment expenses. The partner must therefore enter the deduction on Schedule N of the income tax return.

If the RL-11 slip includes additional information for box A concerning Québec exploration expenses that do not qualify for the additional deduction (code A-2) or concerning renewable and conservation expenses incurred in Québec (code A-1), or additional information for box B concerning Québec development expenses (code B-1), you must enter the partner's share of such expenses. Enter the additional information below, as applicable.

Code	Additional information
60-1	Québec exploration expenses that do not qualify for the additional deduction
60-2	Renewable and conservation expenses incurred in Québec
61-1	Québec development expenses

The partner will therefore be able to **subtract** these expenses from the deduction for exploration or development expenses in Schedule N.



Limited partner

The amount by which the Canadian exploration and development expenses (boxes 60 and 61) exceed the partner's at-risk amount in the partnership reduces the amount to be entered in box 61 first, then the amount in box 60. Each of the reductions (the total amount of which is equal to the excess amount) may be added to the expenses of the same class, which will be allocated by the partnership to the partner during the following fiscal period.

If the Canadian exploration expenses are reduced by the at-risk amount, the Québec exploration expenses (box 62), the Québec surface mining and oil and gas exploration expenses (box 63) and the exploration expenses incurred in northern Québec (box 64) must be reduced proportionately.

418.37, 418.38

Box 62 Québec exploration expenses

If the partner is an individual, enter the partner's share of Québec exploration expenses. These expenses are **included** in the amount in box 60.

726.4.9 to 726.4.17

Also enter the additional information below so that the partner may claim an additional deduction with respect to those expenses, as applicable.

Code	Additional information
62-1	Québec exploration expenses that qualify for the additional deduction of 10%
62-2	Québec exploration expenses that qualify for the additional deduction of 25%

The Québec exploration expenses that qualify for an additional deduction of 10% are those incurred after June 4, 2014, except where they are incurred further to

- an investment made before June 5, 2014, with regard to a flow-through share issued after that date;
- an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as applicable, made before June 5, 2014, with regard to a flow-through share issued after that date.

The Québec exploration expenses that qualify for an additional deduction of 25% are those incurred before June 5, 2014.

726.4.9 to 726.4.17

Box 63 Québec surface mining and oil and gas exploration expenses

If the partner is an individual, enter the partner's share of surface mining and oil and gas exploration expenses incurred in Québec. These expenses are **included** in the amount in box 62.

Also enter the additional information below so that the partner may claim an additional deduction with respect to those expenses, as applicable.

Code	Additional information
63-1	Québec surface mining and oil and gas exploration expenses that qualify for the additional deduction of 10%
63-2	Québec surface mining and oil and gas exploration expenses that qualify for the additional deduction of 25%

The Québec surface mining and oil and gas exploration expenses that qualify for an additional deduction of 10% are those incurred after June 4, 2014, except where they are incurred further to

- an investment made before June 5, 2014, with regard to a flow-through share issued after that date;
- an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as applicable, made before June 5, 2014, with regard to a flow-through share issued after that date.



The Québec surface mining and oil and gas exploration expenses that qualify for an additional deduction of 25% are those incurred before June 5, 2014.

726.4.17.1 to 726.4.17.9

The additional deduction for surface mining and oil and gas exploration expenses incurred in Québec may be claimed in addition to the deduction for Québec exploration expenses on line 62.

Box 64 Exploration expenses incurred in northern Québec

The exploration expenses incurred in northern Québec are included in the amount in box 62. However, only a partner that is a corporation may create an exploration base relating to such expenses. The partner may then include in the exploration base 25% of the amount from box 64 and deduct up to 100% of the balance at the end of the partner's taxation year, if the balance is positive.

726.4.17.18 ff.

Box 65 Share and security issue expenses

Securities

Enter the partner's share of the security issue expenses that the partnership renounced in the partner's favour.

Security issue expenses can be renounced in favour of a partner if the partner is an individual or a partnership whose members include at least one individual.

Calculate the issue expenses using the formula $(A \times B \div C) - D$, where

- A represents the total security issue expenses renounced by the partnership on form CO-726.4.17.15, *Sommaire de la renonciation à certains frais d'émission relatifs aux ressources québécoises*, and covered by the RL-15 slip;
- B represents the total exploration expenses that were allocated to the partner up to the day of the renunciation (these expenses are the partner's share of the exploration expenses incurred in Québec by the partnership for flow-through shares it acquired using the proceeds of a security issue);
- C represents the aggregate of the exploration expenses that were allocated to the members of the partnership up to the day of the renunciation and the exploration expenses that will likely be so allocated subsequently (these are the expenses incurred or to be incurred in Québec by the partnership for flow-through shares it acquired using the proceeds of a security issue);
- D represents the total security issue expenses shown on an RL-15 slip already issued in the name of the partner for the same issue.

Furthermore, the partnership must also enter in box 65 the partner's share of the security issue expenses that another partnership renounced in its favour.

Shares

Box 65 is also used for the **allocation of share issue expenses** that a development corporation renounced in favour of the partnership during the fiscal period. Enter the partner's share of the share issue expenses shown on the RL-11 slips issued to the partnership. However, for a given share issue, the amount the partner may add to the issue base relating to certain share issue expenses must under no circumstances exceed

- the partner's share of the consideration paid by the partnership or by another partnership of which the partnership is a member to acquire shares from the share issue; minus
- the aggregate of
 - the partner's share of all exploration or development expenses that a development corporation renounced in favour of the partnership, for shares from the share issue; and
 - all share issue expenses previously included on the partner's RL-11 slips, for shares from this issue.

You must follow this rule to calculate the amount to enter in box 65 as share issue expenses.



Limited partner

The total amount that may be added to the partner's issue base relating to certain issue expenses for securities or shares for a given taxation year must under no circumstances be greater than the amount by which the partner's at-risk amount in the partnership at the end of the partnership's fiscal period ending in that year **exceeds** the total of the following amounts (among others):

- the partner's share of the partnership's losses from a business (other than a farming business) or from property; and
- the amount that would likely be the partner's share of the exploration and development expenses for all subsequent fiscal periods.

You must follow this rule to determine the amount to be entered in box 65 as a limited partner's share or security issue expenses.

176.1, 726.4.17.10, 726.4.17.11 (1st par. (subpar. (b)) and 3rd par.), 1086R43, 1086R44

Box 66 Amounts of assistance related to the expenses reported in boxes 60 through 64

In the appropriate box, enter the partner's share of the amounts of assistance that relate to each class of exploration and development expenses.

Do not include in box 66(60) the amounts of assistance respecting Québec exploration expenses (box 66[62]), Québec surface mining and oil and gas exploration expenses (box 66[63]) or exploration expenses incurred in northern Québec (box 66[64]).

However, you must include in box 66(62) the amounts of assistance respecting Québec surface mining and oil and gas exploration expenses (box 66[63]) and exploration expenses incurred in northern Québec (box 66[64]), because the expenses entered in boxes 63 and 64 are included in those entered in box 62.

359(c.0.1), 359.11, 399(e), 412(h), 418.6(e), 726.4.10(a)(ii), 726.4.17.2(b), 726.4.17.20

3.4.8 Boxes 70 through 76 (section entitled "Crédit d'impôt")

This section of the RL-15 slip is reserved for information the partner needs to calculate a tax credit to which the partner is entitled.

Except for the percentage interest (box 74), the information comes from, as applicable,

- Part 2 of Schedule E of the partnership information return;
- the RL-15 slip the partnership received from another partnership as a member of that partnership.

You must issue one or more additional RL-15 slips if the partner is entitled to **more than one** tax credit or if the partnership must complete **more than one** copy of Schedule E for the same tax credit. Each additional RL-15 slip must contain only the information required in the section entitled "Crédit d'impôt."

Box 70 Tax credit code

Enter the code that corresponds to the tax credit that may be claimed by the partner.

Code	Tax credit
01	Tax credit relating to resources
02	Tax credit for investment
03	Tax credit for salaries and wages (R&D)

Specified member

A partner who was a specified member during the fiscal period is not entitled to a tax credit for R&D. Consequently, do not enter any information in this box for such a member.

1029.8



Box 71 Eligible amount

Enter the amount of the eligible expenses with regard to which the partner can claim the tax credit and for which you entered a code in box 70.

If the amount is an eligible amount relating to the tax credit for investment, you must indicate the region or regional county municipality (RCM) in which the partnership made a qualified investment, as well as the date on which the property was acquired. See the instructions for boxes 72 through 75.

If the amount is an eligible amount for the tax credit relating to resources, you must indicate the type of expense to which the amount is related. See the instructions for box 73.

For the tax credit for salaries and wages (R&D) and the tax credit relating to resources, you must also enter the additional information below, as applicable.

Code	Additional information
71-1	Eligible expenses incurred before June 5, 2014
71-2	Eligible expenses incurred after June 4, 2014

In the case of the tax credit for salaries and wages (R&D), the R&D expenditures covered by code 71-2 are those incurred after June 4, 2014, and those incurred under a research contract entered into after June 3, 2014.

Box 72 Region or regional county municipality (RCM) code

In the case of a tax credit for investment, enter the code that corresponds to the region or RCM in which the partnership made a qualified investment.

Code	Region or RCM	Code	Region or RCM
08	Abitibi-Témiscamingue	13	Laval
01	Bas-St-Laurent (eastern part ¹)	04	Mauricie
53	Bas-St-Laurent (western part)	16	Montérégie
03	Capitale-Nationale	06	Montréal
17	Centre-du-Québec	52	RCM of Antoine-Labelle, in the Laurentides region
12	Chaudière-Appalaches	50	RCM of La Vallée-de-la-Gatineau, in the Outaouais region
09	Côte-Nord	51	RCM of Pontiac, in the Outaouais region
05	Estrie	10	Nord-du-Québec
11	Gaspésie-Îles-de-la-Madeleine	07	Outaouais (except the RCM of La Vallée-de-la-Gatineau and the RCM of Pontiac)
14	Lanaudière	02	Saguenay-Lac-Saint-Jean
15	Laurentides (except the RCM of Antoine-Labelle)		

1. This part includes the RCM of La Matapédia, the RCM of Matane and the RCM of La Mitis.



Box 73 Expense code

In the case of a tax credit relating to resources, enter the code that corresponds to the expenses included in the eligible amount in box 71. The code is the same as the code entered on line 12, 19, 26 or 33 of form CO-1029.8.36.EM, *Crédit d'impôt relatif aux ressources*.

Code	Description
A.1 or B.1	Mining, oil or gas exploration expenses in the Near North and Far North
A.2 or B.2	Mining, oil or gas exploration expenses elsewhere in Québec
C	Natural resources expenses
D	Renewable and conservation expenses

Box 74 Percentage interest for the tax credit

Enter the percentage interest applicable to the calculation of the tax credit.

This percentage can be the same as the percentage entered in box 36, but it may be smaller for members of an interposed partnership. In this case, the percentage in box 74 is the result of the multiplication of several percentage interests.

For example, a member corporation has a 50% interest in an interposed partnership which has a 75% interest in the partnership that incurred eligible expenses for the tax credit. The percentage interest that the interposed partnership must enter in box 74 of the RL-15 slip of the member corporation is 37.5% (that is, 50% x 75%). The member corporation must enter the percentage on the form used to claim the tax credit.

Note that there may be more than one interposed partnerships. For more information, refer to section 4.5.2 of the *Guide to Filing the Partnership Information Return* (TP-600.G-V).

You must indicate this so that partners can accurately calculate the deduction they may claim.

Boxes 75 and 76 Date the property was acquired and date the property was used

In the case of a tax credit for investment, enter the date on which the property was acquired in box 75 and the date on which the property began to be used in box 76.

3.5 Identification

3.5.1 Member of the partnership

The following information is required under "Nom et adresse du membre de la société de personnes."

Name and address

Enter the name of the member of the partnership, based on the type of taxpayer that member is:

- If the partner is an individual (other than a trust), enter the last name ("nom de famille") and the first name ("prénom").
- If the partner is a corporation, enter the name of the corporation.
- If the partner is a partnership, enter the name of the partnership.
- If the partner is a trust, enter the name of the trust. In the case of a succession, indicate "Succession of" followed by the name of the deceased person (for example, "Succession of James Smith").

Enter the member's address. If the member is a trust, enter the address of the trustee, the liquidator of the succession or the person who administers the succession, as applicable.



Social insurance number or identification number

If the member is an individual, enter his or her social insurance number ("numéro d'assurance sociale"). Leave this box blank if the partner has not yet provided the number at the time the RL-15 slip is issued. Individuals are required, by law, to provide their social insurance number to the person issuing an RL slip in their name. An individual who does not have a social insurance number must apply for one with Service Canada. The person who issues the RL slip must 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 issuing the slip.

If the member is a corporation, partnership or trust, enter the identification number ("numéro d'identification") shown on its return (form CO-17, *Déclaration de revenus des sociétés*, form TP-600-V, *Partnership Information Return*, or form TP-646-V, *Trust Income Tax Return*, respectively).

3.5.2 Partnership

The following information is required under "Nom et adresse de la société de personnes."

Name, address and identification number

Enter this information as it is shown on form TP-600-V, *Partnership Information Return*.



RELEVÉ
15

Montants attribués aux membres d'une société de personnes

RL-15 (2013-10)

Année		Code du relevé		N° du dernier relevé transmis	
Date de clôture de l'exercice financier: 20					
Numéro d'identification de l'abri fiscal, s'il y a lieu					
1- Revenu net (ou perte nette) d'entreprise (sources canadienne et étrangère)	2- Revenu net (ou perte nette) d'entreprise de source étrangère	3- Revenu net (ou perte nette) de location (sources canadienne et étrangère)	4- Revenu net (ou perte nette) de location de source étrangère	5- Amortissement	6a- Montant réel des dividendes déterminés
7- Intérêts et autres revenus de placement de source canadienne	8- Revenus de placement de source étrangère	9- Ristourne de coopérative	10- Gains (ou pertes) en capital servant au calcul de la déduction	11- Provisions relatives aux immobilisations aliénées	6b- Montant réel des dividendes ordinaires
12- Gains (ou pertes) en capital ne servant pas à calculer la déduction	13- Perte à l'égard d'un placement dans une entreprise	14- Revenu brut de la société de personnes	15a- Frais financiers et frais d'intérêts	15b- Paiements compensatoires d'un mécanisme de transfert de dividendes	16- Impôt du Québec retenu à la source
17- Impôt étranger payé sur les revenus non tirés d'une entreprise	18- Impôt étranger payé sur les revenus d'entreprise	19- Dons de bienfaisance	20- Autres dons	21a- Crédit d'impôt à l'investissement - Biens amortissables	21b- Crédit d'impôt à l'investissement - Autres biens
24a- Capital versé - Part de la société membre dans les dettes	24b- Capital versé - Part de la société membre dans les biens admissibles	24c- Capital versé - Part de la société membre dans l'actif total	26- Fraction à risques	27- Perte comme membre à responsabilité limitée	28- Frais d'exploration au Canada
29- Frais de mise en valeur au Canada	30- Frais à l'égard de biens canadiens relatifs au pétrole et au gaz	31- Frais relatifs à des ressources étrangères	32- Frais d'exploration au Québec	33- Frais d'explor. minière de surface, pétrolière ou gazière au Québec	34- Frais d'exploration dans le Nord québécois
35- Montants d'aide pour les frais inscrits aux cases 28 à 30 et 32 à 34					
28- 32-	29- 33-	30- 34-	36- Pourcentage de participation dans les revenus (ou les pertes)	37- Nombre d'unités détenues par l'associé	38- Code d'activité
39- Code de société de personnes	40- Code d'associé	41- Code de contribuable	42- Pourcentage des affaires faites au Québec par la société de personnes	43- Remboursement de capital	44- Crédit d'impôt pour dividendes
					45- Partie admise des gains en capital imposables sur biens relatifs aux ressources

Abri fiscal

Description et code de la principale activité commerciale concernant l'abri fiscal :

Le numéro d'identification attribué à cet abri fiscal doit être indiqué sur le formulaire *État des pertes, des déductions et des crédits d'impôt relatifs à un abri fiscal* (TP-1079.6). Il ne confirme aucunement le droit de l'investisseur aux avantages fiscaux découlant de cet abri fiscal.

50- Nombre d'unités acquises au cours de l'exercice financier	51- Coût unitaire	52- Coût total des unités	53- Montant à recours limité	54- Montant de rajustement à risque	55- Autres réductions indirectes
---	-------------------	---------------------------	------------------------------	-------------------------------------	----------------------------------

Actions accréditives

60- Frais d'exploration au Canada	61- Frais de mise en valeur au Canada	62- Frais d'exploration au Québec	63- Frais d'explor. minière de surface, pétrolière ou gazière au Québec	64- Frais d'exploration dans le Nord québécois	65- Frais d'émission d'actions ou de titres
66- Montants d'aide pour les frais inscrits aux cases 60 à 64					
60-	61-	62-	63-	64-	

Crédit d'impôt

70- Code de crédit	71- Montant admissible	72- Code de région ou de MRC	73- Code de frais	74- Pourcentage de participation pour le crédit d'impôt
75- Date d'acquisition du bien	76- Date d'utilisation du bien			

Renseignements complémentaires

Nom et adresse du membre de la société de personnes		Voyez l'explication des cases dans le document RL-15.EX.	
Nom de famille		Nom et adresse de la société de personnes	
Prénom			
Appartement	Numéro	Appartement	Numéro
Rue, case postale		Rue, case postale	
Ville, village ou municipalité		Ville, village ou municipalité	
Province	Code postal	Province	Code postal

Numéro d'assurance sociale ou numéro d'identification du membre de la société de personnes	Numéro d'identification de la société de personnes
	S P



1 20K ZZ 49504875

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)

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)

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)

Individuals with a hearing impairment

Montréal
514 873-4455

Elsewhere
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

Québec (Québec) G1X 4A5

Complaints - Direction du traitement des plaintes

Revenu Québec

3800, rue de Marly, secteur 2-2-4

Québec (Québec) G1X 4A5

2014-03