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GUIDE TO FILING THE RL-3 SLIP

INVESTMENT INCOME

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**WHEN YOU ISSUE
RL-3 SLIPS, YOU
HELP INDIVIDUALS
AND CORPORATIONS
REPORT THEIR
INVESTMENT INCOME.**

CONTENTS

Principal change	5
1 General information	6
1.1 Who must file an RL-3 slip?	6
1.2 For which amounts is it not necessary to file an RL-3 slip?	6
2 Filing the RL-3 slip	7
2.1 Format of RL-3 slips	7
2.2 Deadline for filing and distribution	7
2.3 Filing the RL slips with Revenu Québec	7
2.4 Distributing RL slips to the recipients	8
2.5 Amending or cancelling an RL slip	8
2.6 Lost or destroyed slips	8
2.7 Penalties	8
3 Completing the RL-3 slip	9
3.1 Description of the boxes on the RL-3 slip	9
3.1.1 Box marked “Année”	9
3.1.2 Box marked “Code du relevé”	9
3.1.3 Box marked “Code de la devise”	9
3.1.4 Box marked “No du dernier relevé transmis”	9
3.1.5 Boxes A1 and A2 – Actual amounts of eligible dividends and ordinary dividends	9
3.1.6 Box B – Taxable amount of dividends	10
3.1.7 Box C – Dividend tax credit	10
3.1.8 Box D – Interest	11
3.1.9 Box E – Other income from Canadian sources	12
3.1.10 Box F – Gross foreign income	13
3.1.11 Box G – Foreign income tax	13
3.1.12 Box H – Royalties from Canadian sources	13
3.1.13 Box I – Capital gains dividends	13
3.1.14 Box J – Accrued income: annuities	13
3.2 Identification	14
3.2.1 Recipient	14
3.2.2 Payer or mandatary	15

4	Special cases	16
4.1	Dividends deemed to have been paid.	16
4.2	Payments deemed to be dividends.	16
4.3	Unclaimed income	17
4.3.1	Remittance of income tax withheld	17
4.3.2	Income subsequently paid out	17

This guide is intended to help you file the RL-3 slip respecting investment income. The information in this guide does not constitute a legal interpretation of the Taxation Act or any other legislation.

This guide is valid for 2016 and subsequent years, unless administrative or legislative changes make a new version necessary.

Cases other than those dealt with in this guide may arise. For more information, contact us at one of the telephone numbers or addresses given at the end of this guide.

The numbers and abbreviations at the end of certain paragraphs refer to sections of the *Tax Administration Act* (TAA, followed by section numbers), the *Taxation Act* (section numbers only), the *Regulation respecting the Taxation Act* (numbers with the letter "R") and the *Act to establish a legal framework for information technology* (ALFIT).



PRINCIPAL CHANGE

Ordinary dividends – Adjustments to the gross-up percentage and to the rate of the tax credit

As of January 1, 2016, the gross-up percentage applicable to ordinary dividends is reduced from 18% to 17%. The tax credit rate applicable to the actual amount of ordinary dividends is reduced from 8.319% to 8.2485%.



1 GENERAL INFORMATION

1.1 Who must file an RL-3 slip?

RL-3 slips must be filed by, among others:

- any person that paid or credited interest, dividends, capital gains dividends or royalties during the year to a person (hereinafter referred to as a **recipient**) that was an individual resident in Québec or to a corporation with an establishment in Québec;
- any corporation, association, organization or institution that made blended payments during the year to a recipient;
- any custodian of funeral arrangements that made a payment that must be included in the income of a recipient;
- any person that, as a mandatary or on behalf of a recipient, received during the year any of the income mentioned in the preceding points;
- any insurer, with respect to amounts that must be included in calculating the income for the year of a recipient who is a life insurance policyholder;
- any person or partnership that is required to report, on behalf of a recipient, the interest accrued in respect of an investment contract.

1086R5, 1086R6, 1086R7, 1086R8, 1086R9, 1086R54

1.2 For which amounts is it not necessary to file an RL-3 slip?

An RL-3 slip does not have to be filed for:

- interest paid by an individual to another individual (for example, private mortgage payments), unless the individual is a trader or dealer in securities, or an investment dealer that pays interest in respect of clients' accounts;
- interest paid on loans granted by financial institutions or by other institutions or persons whose normal business activities include the lending of money;
- certain capital dividends;
- interest that accrued to a corporation, partnership, unit trust or any trust of which a corporation or partnership was a beneficiary, or interest that became payable during the year to one of the aforementioned entities;
- payments made by the custodian of a funeral arrangement that constitute a return of funds of relevant contributions.

Also, an RL-3 slip does not have to be filed if the total amount paid to or accumulated on behalf of a recipient is **less than \$50** for the year.



2 FILING THE RL-3 SLIP

2.1 Format of RL-3 slips

The required information must be provided to us on the prescribed RL-3 slip.

The RL-3 slip is available on our website at www.revenuquebec.ca. A paper RL-3 slip is also available. You may also use a computer-generated RL-3 slip created either by software authorized by Revenu Québec or by your own in-house software.

In-house software for filing RL-3 slips must meet certain requirements. For more information, see the **Partners** section of our website at www.revenuquebec.ca/partenaires. We do not offer monetary compensation to persons who provide their own slips.

For more information on the certification of software for filing RL-3 slips in XML, contact the Direction des relations avec les partenaires et des communications personnalisées by telephone at 418 266-1201 or, toll-free, at 1 866 840-7060, or by email at infoconcepteur@revenuquebec.ca.

2.2 Deadline for filing and distribution

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

- file the RL-3 slips with us; and
- distribute copies of the RL-3 slips to the recipients.

1086R65, 1086R70

2.3 Filing the RL slips with Revenu Québec

If you are filing more than 50 RL-3 slips, you **must** send them to us online (in an XML file).

If you are filing fewer than 51 RL-3 slips, either send them to us online (in an XML file) or mail **copy 1** of each paper RL slip to us.

If you send us the RL slips online, do not mail us copy 1 of the paper slip. However, be sure to keep the RL slips on a technology-based medium or keep paper copies of the slips, as applicable.

If you are mailing paper RL-3 slips to us, send them to one of the following addresses:

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

IMPORTANT

Registers and supporting documents kept on a technology-based medium must be kept in a readable format on the same medium for at least six years after the end of the last taxation year to which they apply, even if a paper copy is kept.

Persons wishing to destroy such documents before the end of the six-year period must obtain prior authorization from us. To obtain authorization, submit a written request, duly signed.

For more information on filing RL-3 slips online, contact the Division de l'acquisition des données électroniques by telephone at 418 659-1020 or, toll-free, at 1 866 814-8392, or by email at edi@revenuquebec.ca

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

1086R65; TAA 34 to 35.6; ALFIT 3, 28, 29, 71

2.4 Distributing RL slips to the recipients

There are a number of options when it comes to distributing copies of the RL slips to the recipients. If you distribute paper RL slips, you must give each recipient **copy 2** of the slip in person or send it by mail or by some other means. You may send the RL slip to a recipient electronically, but only if you obtain the recipient's prior consent (in writing or electronically).

1086R70

2.5 Amending or cancelling an RL slip

To amend or cancel an RL slip that has already been submitted online, follow the instructions in the *Tax Preparers' Guide: RL Slips* (ED-425-V). You may file amended or cancelled RL-3 slips online.

To amend a paper RL slip that has already been submitted, file a new slip, with the word "Modifié" on it, on which the necessary corrections are clearly entered. Also, enter "A" in the box marked "Code du relevé" and, in the box marked "N° du dernier relevé transmis," enter 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 slip you are cancelling, clearly write the word "Annulé" on it and enter the letter "D" in the box marked "Code du relevé." Make sure that the number in the upper right-hand corner of the slip you are cancelling is legible on the photocopy.

2.6 Lost or destroyed slips

If you have already submitted an RL-3 slip, but the recipient loses or destroys his or her copy, do not issue a new slip. Instead, give the person a photocopy of the copy you kept for your files. The photocopy must be clearly marked "Duplicata" and the number in the upper right-hand corner must be legible.

2.7 Penalties

Under the *Tax Administration Act*, you are liable to penalties if you file RL-3 slips late.

You must make a reasonable attempt to obtain the information required to complete an RL-3 slip. If you fail to provide any of the required information, you will be liable to a penalty of \$100.

TAA 59, 59.0.2



3 COMPLETING THE RL-3 SLIP

Print or key in the required information on the RL-3 slip. If amounts from different sources or of different types are to be reported in the same box, use a separate RL-3 slip for each amount. Where there is no amount to report, leave the box blank. If there are not enough blank boxes, use another RL-3 slip. A specimen of the RL-3 slip is provided at the end of this guide.

3.1 Description of the boxes on the RL-3 slip

3.1.1 Box marked “Année”

Enter the year for which the amounts accrued, or were paid or credited.

3.1.2 Box marked “Code du relevé”

Enter “R” for an original slip, “A” for an amended slip and “D” for a cancelled slip.

3.1.3 Box marked “Code de la devise”

Enter the currency code for the amounts on the RL slip. All amounts on an RL-3 slip should normally be given in Canadian dollars. For information on exchange rates, consult the website of the Bank of Canada at www.bank-banque-canada.ca. If you cannot convert the amounts to Canadian dollars, enter the alphabetic or numeric code for the foreign currency, according to international standard 4217 of the International Standardization Organization (ISO). You must use the alphabetic codes where possible. The following are examples of ISO 4217 alphabetic codes:

USD	–	United States, dollar	EUR	–	European Union, euro
JPY	–	Japan, yen	GBP	–	United Kingdom, pound sterling
HKD	–	Hong Kong, dollar			

If you are reporting amounts in different currencies for the same recipient, use a separate RL-3 slip for each currency.

3.1.4 Box marked “N° du dernier relevé transmis”

If you are completing an amended slip, enter the number of the slip you are amending. For more information, see section 2.5.

3.1.5 Boxes A1 and A2 – Actual amounts of eligible dividends and ordinary dividends

Enter the actual amount of taxable dividends. Such dividends may be:

- cash dividends;
- dividends in kind, including stock dividends;
- dividends paid to an individual with whom the payer was not dealing at arm’s length; or
- payments that are deemed dividends (see section 4.2).



Do not include in boxes A1 and A2:

- dividends paid to a Canadian corporation by any other Canadian corporation, including a taxable Canadian corporation (such dividends must be entered in box E);
- taxable dividends paid by a mortgage investment corporation (such dividends must be entered in box D or box I, as applicable);
- capital gains dividends (such dividends must be entered in box I);
- dividends that do not qualify for the dividend tax credit.

NOTES

- The term “taxable dividend” is defined in paragraph (g) of section 570 of the *Taxation Act*.
- The term “taxable Canadian corporation,” defined in paragraph (m) of the same section, refers to a Canadian corporation that is not, under a statutory provision, exempt from the income tax provided for in Part I of the *Taxation Act*.

119 to 119.4, 497, 498, 504 to 510.1, 517, 570; 1086R5(a)

3.1.5.1 Box A1 – Actual amount of eligible dividends

Enter the actual amount of **eligible** dividends paid or deemed paid (see section 4.1) to an individual resident in Québec by a corporation resident in Canada. Eligible dividends paid to a minor by a private Canadian corporation must also be included in this box.

Dividends entered in box A1 may qualify for the dividend tax credit (see section 3.1.7).

Eligible dividends are recognized under the *Taxation Act* only if they are recognized under the *Income Tax Act* (federal statute).

3.1.5.2 Box A2 – Actual amount of ordinary dividends

Enter the actual amount of taxable **ordinary** dividends from taxable Canadian corporations that were paid or are deemed to have been paid (see section 4.1) to an individual resident in Québec. Ordinary dividends paid to a minor by a private Canadian corporation must also be included in this box.

Dividends entered in box A2 may qualify for the dividend tax credit (see section 3.1.7).

3.1.6 Box B – Taxable amount of dividends

To calculate the taxable amount of dividends received from taxable Canadian corporations to be entered in box B, add the results of the following calculations:

- Multiply the amount in box A1 by 1.38 (for eligible dividends).
- Multiply the amount in box A2 by 1.17 (for ordinary dividends).

497

3.1.7 Box C – Dividend tax credit

To calculate the amount of the dividend tax credit to be entered in box C, add the results of the following calculations:

- Multiply the amount in box A1 by 16.422% (for eligible dividends).
- Multiply the amount in box A2 by 8.2485% (for ordinary dividends).

767



3.1.8 Box D – Interest

Enter the amount of interest paid or credited during the year to a recipient that is an individual resident in Québec or to a corporation with an establishment in Québec. Also enter the interest accrued on behalf of a recipient who is an individual resident in Québec, in respect of an investment contract (see “Accrued interest” on page 10).

The amounts to be entered in box D include:

- interest paid to (or accrued on behalf of) a recipient who is an individual resident in Québec and interest paid to a corporation with an establishment in Québec on
 - registered bonds or debentures,
 - an account with a trader or dealer in securities,
 - money or property of any kind loaned to, or deposited or placed with, a corporation, an association, an organization or an institution, or
 - compensation for expropriated property;
- the taxable portion of any blended payments made during the year by a corporation, an association, an organization or an institution to a recipient that is an individual resident in Québec or a corporation with an establishment in Québec. This taxable portion is considered to be a payment of interest;
- interest that is deemed to have accrued on certain prescribed debt obligations, other than bearer debt obligations, on behalf of an individual resident in Québec;
- interest that is deemed received or receivable in the year by the holder of an indexed debt obligation issued after October 16, 1991, if the holder is an individual resident in Québec or a corporation with an establishment in Québec;
- certain amounts paid respecting an income bond that are not deemed dividends (see section 4.2);
- amounts referred to in sections 968 and 968.1 of the *Taxation Act* with respect to the disposition of an interest in a life insurance policy. However, amounts from an insurance policy loan must be reported in box E;
- taxable dividends (other than capital gains dividends) that a mortgage investment corporation paid to one of its shareholders.

Payers that are not dealing at arm’s length with a recipient of any of the amounts mentioned above must also file an RL-3 slip in respect of the recipient.

IMPORTANT

Income accrued under life insurance policies and annuity contracts must be reported in box J, rather than in box D.

Accrued interest

Investment contracts entered into after 1989

For investments made after 1989, you must enter on the RL-3 slip all the interest accrued to the anniversary day of the investment contract, except interest that was already reported on an RL-3 slip for a previous year.

The anniversary day of an investment contract is:

- the day that falls one year after the day preceding the date the contract was entered into, and the day marking each subsequent one-year interval (for example, the anniversary day of a contract issued on January 15 of a particular year would be January 14 of the following years); or
- the day on which the contract was disposed of.



Investment contracts entered into after November 12, 1981, but before January 1, 1990

You must file an RL-3 slip for the year marking the third anniversary of such an investment contract. Enter on the RL-3 slip the total interest accrued to the third anniversary, except interest that was already reported on an RL-3 slip for a previous year.

The third anniversary is:

- December 31 of the third year following the year in which the contract was first entered into, and December 31 of the year marking each subsequent three-year interval; or
- the day on which the contract was disposed of.

NOTE

Indexed debt obligations are not considered investment contracts.

87(c), 92 to 92.5.1, 92.7, 120, 125.0.1, 310, 801, 968, 968.1, 1112; 1086R5, 1086R7, 1086R53

3.1.9 Box E – Other income from Canadian sources

Enter all other investment income, such as:

- dividends (other than taxable dividends entered in boxes A1 and A2) paid
 - by a non-taxable Canadian corporation to an individual resident in Québec; or
 - by any other Canadian corporation, including a taxable Canadian corporation, to another Canadian corporation;
- amounts to be included in the income of a life insurance policyholder, where the amounts derive from an insurance policy loan.

For eligible dividends, enter “E-1” in one of the blank boxes for entering additional information, followed by the actual amount of eligible dividends.

For ordinary dividends, enter “E-2” in one of the blank boxes, followed by the actual amount of ordinary dividends.

Custodians of funeral arrangements (that is, funeral or cemetery services) must enter in box E the **lesser** of the following amounts:

- the amount of a payment made to a taxpayer under the arrangement, other than as payment for funeral services; or
- the amount determined by the following formula: $A + B - C$, where
 - A** is the balance respecting the arrangement immediately before the payment in question (the balance must not include the value of property in a cemetery care trust),
 - B** is the total amount that, before the payment in question, was withdrawn for the provision of funeral services (other than cemetery services funded by property in a cemetery care trust) or for transfer to another funeral arrangement for the same individual,
 - C** is the total of the relevant contributions made before the payment in question, other than contributions that were made to a cemetery care trust.

Under a funeral arrangement (for funeral or cemetery services), the term “relevant contribution” means:

- a contribution made directly to the particular arrangement; or
- an amount transferred directly to the arrangement from another funeral arrangement in respect of the same individual.

IMPORTANT

You must report capital gains dividends in box I only.

87(z.3), 119 to 119.4, 968, 968.1, 979.19 to 979.21; 1086R5, 1086R53



3.1.10 Box F – Gross foreign income

This box must be completed only by a mandatary or a person holding a power of attorney.

Enter the gross income from foreign sources that you received on behalf of an individual resident in Québec or a corporation with an establishment in Québec.

“Gross income” refers to the net amount received, plus any foreign income tax withheld. Enter the amount in Canadian dollars. For information on exchange rates, consult the website of the Bank of Canada at www.bank-banque-canada.ca. If you cannot convert the amount to Canadian dollars, enter the foreign currency code in the box marked “Code de la devise” (see section 3.1.3). For the recipient, enter “200” in one of the blank boxes for entering additional information, followed by the name of the foreign currency.

Foreign income paid to a minor by a corporation must be included in this box.

3.1.11 Box G – Foreign income tax

The amount entered in this box is used to calculate the recipient’s foreign tax credit.

Enter the amount of income tax paid on income from foreign sources to the government of a foreign country or a political subdivision of a foreign country. Enter the amount in Canadian dollars.

For information on exchange rates, consult the website of the Bank of Canada at www.bank-banque-canada.ca. If you cannot convert the amount to Canadian dollars, enter the foreign currency code in the box marked “Code de la devise” (see section 3.1.3).

772.2 to 772.13

3.1.12 Box H – Royalties from Canadian sources

Royalties from Canadian sources include amounts paid for the use of a work or invention or for the right to develop natural resources.

In the case of a copyright (of which an artist is the first owner) that may give entitlement to the deduction for copyright income under section 726.26 of the *Taxation Act*, enter “H-2” in one of the blank boxes for entering additional information, followed by the amount of copyright income that qualifies for the deduction.

87(g), 726.26; 1086R5(c)

3.1.13 Box I – Capital gains dividends

Enter the capital gains dividends paid by a mutual fund corporation, an investment corporation or a mortgage investment corporation.

The total amount of such dividends must be reported in Schedule G of the personal income tax return (TP-1-V).

“Capital gains dividends” are dividends that are paid by any of the above-mentioned corporations and that are deemed to be capital gains for the recipient.

1106, 1113; 1116

3.1.14 Box J – Accrued income: annuities

Enter the income accrued under a life insurance policy or annuity contract as provided for in sections 92.11 and 92.13 of the *Taxation Act*.

92.11, 92.13; 1086R9



3.2 Identification

3.2.1 Recipient

3.2.1.1 Recipient's name and address and the name of the second holder

Enter, in the space marked "Nom et adresse du bénéficiaire et nom du second titulaire," the recipient's name and last known address, including the postal code. If the recipient is an individual, enter his or her last name followed by his or her first name.

If interest has been paid or credited to a joint account held by two holders, also enter the name of the second holder.

If there are more than two holders, enter the name of only one of the account holders.

3.2.1.2 Box marked "Numéro d'assurance sociale du bénéficiaire"

Enter the recipient's social insurance number. If interest has been paid or credited to a joint account held by two holders, the social insurance number entered must be that of the holder whose name is listed first. If applicable, enter "2" or "7" in the box marked "Type," depending on whether or not the holders are spouses (see section 3.2.1.4) and enter the social insurance number of the second holder in the box marked "Autre numéro d'identification."

If there are more than two account holders, enter the name and social insurance number of only one of the account holders. However, if you wish to enter the social insurance numbers of the other holders, enter "201," "202," "203" or "204" (according to the number of holders) in the blank boxes for entering additional information, followed by the other social insurance numbers.

NOTE

Individuals are required by law to provide their social insurance number to any person (payer, mandatary, etc.) who must file an RL slip in their name. The law also requires that the person who files the slip make a reasonable attempt to obtain an individual's social insurance number. Individuals who do not have a social insurance number must contact Service Canada to apply for one within 15 days after the date on which they were asked to provide the number. Upon receiving a social insurance number, the individual has 15 days to communicate it to the person required to file the RL slip. Failure to enter the social insurance number in the box marked "Numéro d'assurance sociale du bénéficiaire" may result in a penalty for both the individual and the person who must file an RL slip in the individual's name.

TAA 58.1, 58.2, 59.0.2, 59.0.3

3.2.1.3 Box marked "Autre numéro d'identification"

If the recipient is not an individual, enter the recipient's Québec enterprise number (NEQ) or identification number.

Where an RL-3 slip is being filed for a joint account held by two persons, use this box to enter the second person's social insurance number.



3.2.1.4 Box marked “Type”

Enter the code corresponding to the type of recipient:

- 1 for an individual (other than a trust);
- 2 for a spouse holding a joint account;
- 3 for a corporation;
- 4 for a trust (receiver, mandatary or succession), association, club or partnership;
- 5 for a public body (municipality, government agency, etc.);
- 6 for the spouse of a settlor of a trust or for the spouse of the deceased person (in the case of a succession);
- 7 for one of the holders of a joint account other than holders covered by code 2.

3.2.2 Payer or mandatary

3.2.2.1 Name and address of the payer or mandatary

In the space marked “Nom et adresse du payeur ou du mandataire,” enter the payer’s or mandatary’s name and address (including the postal code).

3.2.2.2 Box marked “Numéro de succursale”

If applicable, enter the payer’s branch number.



4 SPECIAL CASES

4.1 Dividends deemed to have been paid

In the table below, cases in which dividends may be deemed to have been paid by a corporation resident in Canada to one of its shareholders are described in the left-hand column. The amounts that typically correspond to these dividends appear in the right-hand column.

Cases in which dividends may be deemed to have been paid	Amount of the dividends deemed to have been paid
There has been an increase in paid-up capital (other than by means of stock dividends) without a corresponding increase in net assets or a corresponding decrease in net liabilities.	The dividends deemed to have been paid typically correspond to the increase in paid-up capital respecting the shares of the class concerned, minus the aggregate of any increase in the net value of assets (or decrease in net liabilities) and any reduction in the paid-up capital respecting the shares of another class.
Property has been distributed to the shareholders of any class of shares pursuant to the winding-up, discontinuance or reorganization of the corporation.	The dividends deemed to have been paid typically correspond to the amount of the funds or value of the property so distributed, minus the reduction in the paid-up capital respecting the class of shares to which the distribution pertains.
The corporation's shares have, at a particular time, been redeemed, acquired or cancelled, other than through purchase on the open market.	The dividends deemed to have been paid typically correspond to the amount paid, minus the paid-up capital respecting the shares immediately before the particular time.
The corporation's paid-up capital in respect of any class of capital stock has been reduced.	The dividends deemed to have been paid typically correspond to the amount paid, minus the reduction in the paid-up capital.

Note that no dividend is deemed to have been paid to a shareholder where a public corporation has redeemed, acquired or cancelled prescribed shares held by an individual who was resident in Canada at the time of the redemption, acquisition or cancellation and who was dealing at arm's length with the corporation. The amount paid in that case is not treated as a dividend deemed paid to the shareholder, but as the proceeds of disposition of the shares.

504 to 510.1

4.2 Payments deemed to be dividends

An amount paid to a taxpayer by a corporation resident in Canada, as interest or as a dividend on an income bond, is deemed to be a dividend unless the corporation is entitled to deduct the amount in calculating its income. Enter, in box A1, the actual amounts of deemed eligible dividends and, in box A2, the actual amounts of deemed ordinary dividends if they were paid to an individual by a taxable Canadian corporation. Otherwise, enter them in box E.

An amount paid to a taxpayer by a corporation as interest on a development bond it issued is deemed to be a dividend paid by a taxable Canadian corporation. An amount paid as interest on a small business bond is also deemed to be a dividend paid by a taxable Canadian corporation. Enter such amounts in boxes A1 and A2 if they were paid to an individual. Otherwise, enter them in box E.

Enter amounts not deemed to be dividends in box D if they are amounts paid as interest. Otherwise, enter them in box E.

119.3, 119.4, 119.16



4.3 Unclaimed income

4.3.1 Remittance of income tax withheld

A trader or dealer in securities is required to withhold, at the end of any given taxation year, 15% income tax on dividends received during the preceding taxation year in respect of shares, if the person beneficially entitled to the dividend is unknown to the trader or dealer. The same requirement applies to interest received but not claimed. The income tax thus withheld must be remitted to us within 60 days after the end of the taxation year concerned.

No payment is required if income tax was withheld on the income for a previous taxation year, or if the amount was included in the calculation of the trader's or dealer's income for the year concerned or a previous year.

The dealer or trader must file the RL-3 slip in the usual manner in respect of the unclaimed amount, for the year in which the income was received.

Write "Propriétaire inconnu" (Unknown) in the space provided for the recipient's name and address. Then enter, in the blank boxes for entering additional information:

- "205," followed by the amount of the unclaimed dividend account; or
- "206," followed by the amount of the unclaimed interest account.

1019 to 1019.2

4.3.2 Income subsequently paid out

Where the recipient of the interest or dividends becomes known, the trader or dealer in securities must report this income on an RL-3 slip. The RL-3 slip must be provided to the recipient for the calendar year in which the income was first received by the trader or dealer.

The trader or dealer must file the RL-3 slip in the usual manner, entering the year and the total amounts of income in the appropriate boxes. In one of the blank boxes for entering additional information, the trader or dealer must enter:

- "207," followed by the amount of income tax withheld on the amount of the unclaimed dividend account; or
- "208," followed by the amount of income tax withheld on the amount of the unclaimed interest account.

If unclaimed income for more than one calendar year was paid to the same recipient in the same year, a separate RL-3 slip must be filed for each year in which the trader or dealer received the income. Enter the year in question on each slip.

The dividend tax credit must be calculated at the rate in effect for the taxation year in which the dividends were received by the trader or dealer. The trader or dealer must enter the amount of the credit in box C.



Instructions et explication relatives aux cases du relevé 3

S'il y a lieu, reportez les montants inscrits aux cases de ce relevé aux lignes correspondantes de votre déclaration de revenus.

- A1** Montant réel des dividendes déterminés (ligne 166)
- A2** Montant réel des dividendes ordinaires (ligne 167)
- B** Montant imposable des dividendes déterminés et ordinaires (ligne 128)
- C** Crédit d'impôt pour dividendes (ligne 415)
- D** Intérêts (ligne 130)
- E** Autres revenus de source canadienne (ligne 130)
- F** Revenus bruts de placement de source étrangère (ligne 130)
- G** Impôts étrangers. Ce montant est utilisé pour calculer le crédit pour impôt étranger. Remplissez le formulaire *Crédit pour impôt étranger* (TP-772).
- H** Redevances de source canadienne. S'il s'agit d'un revenu de placement, reportez ce montant à la ligne 130 de votre déclaration de revenus. S'il s'agit d'un revenu d'entreprise, remplissez l'annexe L.
- I** Dividendes sur les gains en capital (ligne 22 de l'annexe G)
- J** Revenus accumulés (rentes) (ligne 122)

Avis aux bénéficiaires qui sont des sociétés, des sociétés de personnes ou des fiduciaires

Les montants inscrits sur ce relevé doivent être utilisés pour remplir la *Déclaration de revenus des sociétés* (CO-17), la *Déclaration de renseignements des sociétés de personnes* (TP-600) ou la *Déclaration de revenus des fiduciaires* (TP-646), selon le cas.

Note : Si un code de devise est inscrit à la case « Code de la devise », les montants inscrits sur ce relevé sont en monnaie étrangère. Vous devez les convertir en dollars canadiens avant de les reporter sur une déclaration, sauf si vous êtes une société et que la monnaie étrangère correspond à celle que vous avez choisie pour déclarer vos revenus dans une monnaie fonctionnelle.

Renseignements complémentaires

- E-1** Montant réel des dividendes déterminés
- E-2** Montant réel des dividendes ordinaires
- H-2** Revenus provenant de droits d'auteur. Ces revenus peuvent donner droit à la déduction pour droits d'auteur (ligne 297).
- 200** Nom de la devise utilisée
- 201** Numéro d'assurance sociale de l'un des titulaires du compte en commun
- 202** Numéro d'assurance sociale de l'un des titulaires du compte en commun
- 203** Numéro d'assurance sociale de l'un des titulaires du compte en commun
- 204** Numéro d'assurance sociale de l'un des titulaires du compte en commun
- 205** Compte de dividendes non réclamés
- 206** Compte d'intérêts non réclamés
- 207** Compte de dividendes non réclamés – Impôt retenu (ligne 451)
- 208** Compte d'intérêts non réclamés – Impôt retenu (ligne 451)

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RELEVÉ

3 Revenus de placement					Année	Code du relevé	Code de la devise	N° du dernier relevé transmis
A1- Montant réel des div. déterminés	A2- Montant réel des div. ordinaires	B- Montant imposable des dividendes	C- Crédit d'impôt pour dividendes	D- Intérêts				
E- Autres revenus de source canadienne	F- Revenus bruts étrangers	G- Impôts étrangers	H- Redevances de source canadienne	I- Dividendes sur les gains en capital				
J- Revenus accumulés (rentes)			Type	Numéro de succursale				
Renseignements complémentaires								
					Numéro d'assurance sociale du bénéficiaire		Autre numéro d'identification	
					Nom et adresse du payeur ou du mandataire			

Nom et adresse du bénéficiaire et nom du second titulaire

SPÉCIMEN



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By telephone

Individuals and individuals in business

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

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514 864-6299

Elsewhere

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