

REVENU  
QUÉBEC



FAIR.  
FOR ALL.



GUIDE TO FILING  
THE RL-16 SLIP

TRUST  
INCOME

2017

[www.revenuquebec.ca](http://www.revenuquebec.ca)

**BY COMPLETING  
RL-16 SLIPS,  
YOU PROVIDE  
BENEFICIARIES OF  
TRUSTS WITH THE  
INFORMATION THEY  
NEED TO CALCULATE  
THEIR INCOME.**

# CONTENTS

<b>1</b>	<b>General information</b>	<b>5</b>
<b>2</b>	<b>Filing the RL-16 slip</b>	<b>5</b>
2.1	Format of RL-16 slips	5
2.2	Deadline for filing and distribution	6
2.3	Filing RL-16 slips and the trust return with Revenu Québec	6
2.4	Distributing copies of the RL slips to the beneficiaries	6
2.5	Amending or cancelling an RL slip	7
2.6	Penalties	7
<b>3</b>	<b>How to complete the RL-16 slip</b>	<b>7</b>
3.1	Consolidated RL-16 slips	7
3.2	Explanation of the boxes	8
3.2.1	Box marked “Année”	8
3.2.2	Box marked “Code du relevé”	8
3.2.3	Box A – Capital gains	8
3.2.4	Box B – Single pension payment	9
3.2.5	Boxes C1 and C2 – Actual amounts of eligible dividends and ordinary dividends	10
3.2.6	Box D – Pension payment giving entitlement to a tax credit	10
3.2.7	Box E – Foreign business income	10
3.2.8	Box F – Foreign investment income	10
3.2.9	Box G – Other income	10
3.2.10	Box H – Capital gains giving entitlement to a deduction	12
3.2.11	Box I – Taxable amount of eligible dividends and ordinary dividends	12
3.2.12	Box J – Dividend tax credit	13
3.2.13	Box K – Foreign income tax on business income	13
3.2.14	Box L – Foreign income tax on non-business income	13
3.2.15	Box M – Cost base adjustment of capital interest	13
3.2.16	Box N – Donations allocated by a religious organization	13
3.2.17	Box marked “Numéro d’assurance sociale du bénéficiaire”	13
3.2.18	Box marked “Autre numéro”	14
3.2.19	Box marked “Type”	14
3.2.20	Box marked “Indicateur”	14
3.3	Identification	14
3.3.1	Beneficiary	14
3.3.2	Trust	14

This guide is intended to help you complete the RL-16 slip. The information in it does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

This guide is valid for the **2017** taxation year and subsequent years unless administrative or legislative changes make an update necessary.

If you are completing RL-16 slips for a succession that received only retirement income, investment income or death benefits, refer to the sections of the guide that are printed on a coloured background.

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* (section numbers with the letter "R") or the *Act to establish a legal framework for information technology* (ALFIT, followed by section numbers).



# 1 GENERAL INFORMATION

You must file an RL-16 slip in the name of each beneficiary to whom the trust allocates an amount in the taxation year. However, if the total amount allocated to a beneficiary during the year is less than \$100, you are not required to produce an RL-16 slip. You must nevertheless inform the beneficiary of the amount allocated, as beneficiaries must report any amount paid or allocated to them, even if no RL-16 slip is produced.

Beneficiaries must take into account the amounts allocated when they file their income tax return for the taxation year in which the trust's taxation year ended.

In this guide, the term "trust" includes a **succession**, the term "trustee" includes a **liquidator of a succession** and the term "testamentary trust" includes both a **succession** and a **trust created under a will**.

## NOTE

We use the term "succession" in this guide instead of the term "estate" because "succession" is the term used in Québec legislation.

# 2 FILING THE RL-16 SLIP

## 2.1 Format of RL-16 slips

The required information must generally be submitted on a prescribed RL-16 slip. The prescribed RL-16 slip is available on our website ([www.revenuquebec.ca](http://www.revenuquebec.ca)). You can also obtain a paper slip or use a computer-generated slip. To use a computer-generated RL slip, you may purchase software authorized by Revenu Québec for filing RL slips or you may develop your own software for filing RL slips.

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

## NOTE

Make sure that you always use the version of the RL-16 slip that corresponds to the version of the *Trust Income Tax Return* (TP-646-V) in effect for the taxation year concerned. For example, you must use:

- the 2017-10 version of the RL-16 slip in the case of a return filed for the 2017 taxation year, or for the 2018 taxation year where the 2018 return is not yet available;
- the 2016-10 version of the RL-16 slip in the case of a return (original or amended) filed for the 2016 taxation year.

You must always consult the version of the *Guide to Filing the Trust Income Tax Return* (TP 646.G-V) and of the *Guide to Filing the RL-16 Slip* (RL-16.G-V) for the taxation year concerned. The different versions of the guides are available on our website.



---

## 2.2 Deadline for filing and distribution

---

As explained in the *Guide to Filing the Trust Income Tax Return* (TP-646.G-V), RL-16 slips and other required documents must be filed with a trust's income tax return.

You must, **no later than 90 days following the end of the trust's taxation year**:

- file the RL-16 slips and the *Trust Income Tax Return* (TP-646-V) with us; and
- distribute copies of the RL-16 slips to the beneficiaries.

---

## 2.3 Filing RL-16 slips and the trust return with Revenu Québec

---

**If you are filing more than 50 RL-16 slips**, you must send them to us online (in an XML file).

**If you are filing fewer than 51 RL-16 slips**, you must send them to us either online (in an XML file), or by mail or by other means (on paper). In the case of paper RL slips, send us only **copy 1** of each slip.

Note that you are not required to send us copy 1 of the paper RL slips if you send us the slips online. However, be sure to keep the RL slips on a technology-based medium or keep paper copies of the slips, as applicable.

The *Trust Income Tax Return* (TP-646-V), which acts as both the income tax return and the RL-16 summary, must be filed on paper, by mail or by other means.

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

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

For more information on filing RL-16 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](mailto:edi@revenuquebec.ca).

If you are filing RL slips online, we recommend that you consult the *Tax Preparers' Guide: RL Slips* (ED-425-V), which is available on our website.

---

## 2.4 Distributing copies of the RL slips to the beneficiaries

---

There are a number of options when it comes to distributing copies of the RL slips to the beneficiaries. If you file paper RL slips, you must give each beneficiary **copy 2** of the slip in person or send the beneficiary copy 2 by mail or by some other means. If you send the RL slip electronically, you must obtain the beneficiary's prior written consent by mail, electronically or by some other means.

**1086R70; ALFIT 3, 28, 29, 71; TAA 37.1.1**



---

## 2.5 Amending or cancelling an RL slip

---

To amend or cancel an RL-16 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-16 slips online.

To amend a paper RL-16 slip that has already been submitted, file a new slip, with the word “Modifié” on it and the letter “A” in the box marked “Code du relevé.” Also enter in the box marked “N° du dernier relevé transmis” on the corrected slip, the number shown in the upper right-hand corner of the slip you are amending.

To cancel a paper RL-16 slip that has already been submitted, make a photocopy of the slip, clearly write the word “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 also file an amended Schedule C of the trust return filed for the year covered by the RL-16 slip when you amend or cancel an RL-16 slip. You must send the amended Schedule C with the amended or cancelled RL-16 slip regardless of how you send us the documents.

---

## 2.6 Penalties

---

Under the *Tax Administration Act*, you are liable to a penalty if you:

- fail to file an RL-16 slip or the trust income tax return by the prescribed deadline; or
- fail to use online filing when filing more than 50 RL-16 slips.

When preparing RL-16 slips, you must make a reasonable effort to obtain the information to be provided on the slips. If you fail to provide required information, you are liable to a penalty of \$100.

*TAA 59, 59.0.0.3, 59.0.0.4, 59.0.2*

# 3 HOW TO COMPLETE THE RL-16 SLIP

---

## 3.1 Consolidated RL-16 slips

---

You may file consolidated RL-16 slips for:

- amounts from different funds held by the same trust; or
- amounts relating to a joint account held by spouses.

If you wish to file consolidated slips for a **mutual fund trust**, the words “Relevé consolidé” must be clearly written below the name and address of the beneficiary.

If you designate an amount as the cost base adjustment of capital interest and you are filing your RL slips online, you must provide a fund-by-fund summary indicating the different amounts that make up the amount entered in box M. Print only the consolidated RL-16 slip for the beneficiary.

In all cases, remember to use a distinct RL slip number for each RL slip in your XML file and keep **thorough records in the event of an audit by Revenu Québec**.

## IMPORTANT

Before you transmit an electronic file, make sure that all the RL slips have an RL-slip number. You must receive confirmation that the file is valid before printing the RL slips and sending them to beneficiaries. For more information, refer to the *Tax Preparers' Guide: RL Slips* (ED-425-V).

## 3.2 Explanation of the boxes

You can print or key in the information requested on the RL-16 slip. Complete the slips in alphabetical order, according to the names of the beneficiaries. Where there is no amount to report, leave the box blank.

There are four blank boxes in which you can enter **additional information**. If you need more than four boxes, use as many RL-16 slips as necessary to enter the additional information. If you file the slips in an XML file, make sure that each slip has a different RL slip number.

### 3.2.1 Box marked "Année"

Enter the year in which the trust's taxation year ended.

### 3.2.2 Box marked "Code du relevé"

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

### 3.2.3 Box A – Capital gains

Enter the net amount of Canadian and foreign capital gains designated to the beneficiary. This amount is equal to **twice** the amount of the beneficiary's share of designated net taxable capital gains (line 400 of Schedule C of the trust return).

You must produce an RL-16 slip in the name of the transferor (the person that transferred or loaned property to the trust) to allocate the capital gain (or loss) resulting from the disposition of the transferred or loaned property (box A) and, if applicable, the income (or loss) from the property (box G). See sections 3.2.1 and 3.2.2 of the *Guide to Filing the Trust Income Tax Return* (TP-646.G-V).

*467, 668*

#### Capital losses

Only **segregated fund trusts of insurers** or **revocable or blind trusts** can designate capital losses. A capital loss is equal to **twice** the beneficiary's share of the amount entered on line 411 of Schedule C of the trust return.

Enter a minus sign (–) before the amount of the loss.

*851.16*

#### Foreign capital gains

All income designated as foreign capital gains must be reported in box A (not in box F).

Enter "A-1" in one of the blank boxes, followed by the amount of foreign capital gains for which an amount of foreign income tax must be entered in box L. **Complete a separate RL-16 slip for each foreign country.**

*671, 671.1*

#### Incorporeal capital property

If the trust disposed of incorporeal capital property and allocated the resulting business income to its beneficiaries, see the instructions for box G. In the case of qualified farm or fishing property, see the instructions for code G-2.





As of **2017**, a new class of depreciable property (class 14.1 of Schedule B to the *Regulation respecting the Taxation Act*) replaces the incorporeal capital property system. For more information, see the *Guide to Filing the Trust Income Tax Return* (TP-646.G-V).

### Split income

If the beneficiary is a minor, a capital gain that constitutes split income is deemed to be a taxable dividend that is not an eligible dividend.

If box A includes such a capital gain that is the result of the disposition of shares of a Canadian or foreign corporation, enter, in one of the blank boxes:

- “A-2,” followed by the amount, to indicate that the capital gain is deemed to be an ordinary dividend paid on shares other than qualified small business corporation shares;
- “A-3,” followed by the amount, to indicate that the capital gain is deemed to be a foreign dividend or;
- “H-3,” followed by the amount, to indicate that the capital gain is deemed to be an ordinary dividend paid on qualified small business corporation shares.

### 3.2.4 Box B – Single pension payment

**As of 2016**, complete this box only if the trust is a graduated rate succession that was resident in Canada throughout the taxation year.

Enter the amount allocated to the surviving spouse as a single payment from:

- a registered pension plan (RPP);
- a deferred profit-sharing plan (DPSP); or
- a foreign retirement arrangement related to services rendered by the deceased while he or she was not resident in Canada.

Such a payment may give entitlement to a deduction if it is transferred to the spouse’s RPP or to a spousal pooled registered pension plan (PRPP), including a spousal voluntary retirement savings plan (VRSP), or to an RRSP of which the spouse is an annuitant.

Enter “B-1” in one of the blank boxes, followed by the amount of the single foreign pension payment for which an amount of foreign income tax must be entered in box L.

*87(n), 317.1, 339(d), 669.1, 671, 671.1*

For the purposes of this guide, the term “surviving spouse” means either the de facto spouse of a deceased person or the partner of a deceased person in a marriage or a civil union.

The term “de facto spouse of a deceased person” means the person who, immediately before the death:

- was living in a conjugal relationship with the deceased and was the biological or adoptive parent (legally or otherwise) of a child of whom the deceased was also the parent; or
- had been living in a conjugal relationship with the deceased for a period of at least 12 consecutive months (the 12-month period is considered to have been uninterrupted if the persons lived apart because of the breakdown of their relationship for a period of less than 90 days).



### 3.2.5 Boxes C1 and C2 – Actual amounts of eligible dividends and ordinary dividends

Enter the beneficiary's share of the actual amounts of dividends from taxable Canadian corporations, as shown on lines 402a and 402b of Schedule C of the trust return. In box C1, enter the beneficiary's share of the eligible dividends. In box C2, enter the beneficiary's share of the ordinary dividends.

666

### 3.2.6 Box D – Pension payment giving entitlement to a tax credit

**As of 2016**, complete this box only if the trust is a graduated rate succession that was resident in Canada throughout the taxation year that allocates a retirement pension to the **surviving spouse** from:

- an ordinary annuity;
- an income-averaging annuity; or
- a life annuity payment from a pension plan, even if the payment relates to services rendered by the deceased while he or she was not resident in Canada.

See the definition of "surviving spouse" in section 3.2.4.

The amount in box D may give entitlement to an amount for retirement income.

Enter "D-1" in one of the blank boxes, followed by the amount of a foreign pension payment for which an amount of foreign income tax must be entered in box L.

312(c), 312(c.2), 317, 669.1, 752.0.8

### 3.2.7 Box E – Foreign business income

Enter the amount designated as foreign business income. **Complete a separate RL-16 slip for each foreign country.**

If the beneficiary is a minor and box E contains an amount of split income from a foreign business, enter "E-1" in one of the blank boxes, followed by the amount of split income.

87(n), 663, 671

### 3.2.8 Box F – Foreign investment income

Enter the amount designated as foreign investment income. Do not include income such as capital gains or retirement income (see "Foreign capital gains" in the instructions for box A and the information regarding foreign income in the instructions for box B). **Complete a separate RL-16 slip for each foreign country.**

If the beneficiary is a minor and box F contains an amount of split income from dividends or a taxable benefit, enter "F-1" in one of the blank boxes, followed by the amount of split income.

87(n), 663, 671

### 3.2.9 Box G – Other income

Enter the amount of income that the trust allocated to the beneficiary and that is not reported in another box on the RL-16 slip. All or part of the amount may have been designated.

87(n), 661 to 663

If a **taxable benefit from private corporation shares** is allocated to a beneficiary who is a minor, enter "G-1" in one of the blank boxes, followed by the amount corresponding to the value of the benefit.

766.3.3



You must file an RL-16 slip in the name of the transferor (the person that transferred or loaned the property to the trust). Enter in box G **the income (or loss) from the property**. Enter a minus sign (–) before an amount that is a loss. See sections 3.2.1 and 3.2.2 of the trust guide (TP-646.G-V).

467

All **Canadian business and property income** must be included in box G. Canadian property income includes interest, dividends (other than dividends included in boxes C1 and C2) and income derived from the rental of property. In certain cases, you must provide additional information about the amount entered. More specifically, if box G contains:

- an amount of farm or fishing income giving entitlement to a deduction (the beneficiary's share of the amount on line 423 of Schedule C), enter "G-2" in one of the blank boxes, followed by the beneficiary's share. Do not enter this amount in box A or H;

105.3

- an amount of split income belonging to a beneficiary who is a minor, enter "G-3" in one of the blank boxes, followed by the amount of split income.

766.3.3

The amount in box G must also include:

- amounts paid for the **upkeep and maintenance** of property used by the beneficiary in compliance with the trust deed and **taxes** paid on such property (see the instructions for line 74 in the trust guide [TP-646.G-V]);

662

- the **value of other taxable benefits** granted to the beneficiary, such as personal and living expenses (see the instructions for line 75 in the trust guide [TP-646.G-V]).

661

Other amounts to be reported in box G include any Canadian or foreign **retirement income not reported in box B or D**. Enter "G-4" in one of the blank boxes, followed by the amount of foreign retirement income for which an amount of foreign income tax must be entered in box L.

311

In the case of a **retiring allowance**, enter "G-5" in another blank box, followed by the amount. The beneficiary may be entitled to a deduction if the allocation was transferred to an RPP or an RRSP.

311(a), 339(d.1)

Any **death benefit** paid under the Québec Pension Plan (QPP) or the Canada Pension Plan (CPP) must be reported in box G. For more information, see the instructions for line 61 in the trust guide (TP-646.G-V).

317.2

You must also report in box G:

- a **death benefit** that the trust received in recognition of services rendered by the deceased person in the course of an office or employment (for example, an amount for accumulated sick leave) and allocated to the beneficiary.

If the trust deducted the exemption (see guide TP-646.G-V), simply enter in box G the amount of the beneficiary's share of the net amount of the benefit. Also enter "G-6" in one of the blank boxes, followed by that amount.

If the trust did not deduct the exemption, enter in box G the amount of the beneficiary's share of the gross amount of the benefit. Also enter "G-6" in one of the blank boxes, followed by that amount.

In the latter case, as the beneficiary is entitled to an exemption of up to \$10,000, enter "G-7" in one of the blank boxes, followed by the amount of the exemption for the year. If the benefit is allocated to more than one beneficiary, see the instructions for line 61 in guide TP-646.G-V.

**As of 2016**, if the trust must allocate the death benefit to one or more beneficiaries, the exemption applies only if the trust is a graduated rate succession.

311(b), 669.2



- a single payment from an RPP. **As of 2016**, you must enter “G-8” in one of the blank boxes, followed by the amount, if the trust meets all of the following conditions:

- it is a graduated rate succession;
- it was resident in Canada throughout the year; and
- it allocates the payment to a beneficiary that was **a child or a grandchild** of the deceased person.

The single payment from an RPP may give entitlement to a deduction, provided, as applicable:

- it is transferred to an RRSP or a RRIF of which the beneficiary is an annuitant or to a registered disability savings plan (RDSP) established on behalf of the beneficiary, where the beneficiary was a dependant of the deceased person because of a severe and prolonged impairment in mental or physical functions;
- it is used to purchase an annuity in the beneficiary’s name and the beneficiary was under 18 at the time of the death or was a dependant of the deceased because of a severe and prolonged impairment in mental or physical functions.

If the trust allocates this payment to the surviving spouse, see the instructions for box B.

*317, 339(f), 339(f.1)*

- an amount received under an income averaging annuity for artists, in the case of a testamentary trust.

Enter “G-9” in one of the blank boxes, followed by the amount allocated to the beneficiary, and enter “G-10” in another blank box, followed by the amount of income tax withheld from that amount.

*669.5*

- in the case of a succession, the income earned after death from an RRSP or a RRIF.

*905.1, 961.17*

### 3.2.10 Box H – Capital gains giving entitlement to a deduction

Enter **twice** the amount of the beneficiary’s share of the net taxable capital gains giving entitlement to a deduction (line 412 of Schedule C of the trust return).

Enter “H-1” in one of the blank boxes, followed by the amount attributable to qualified farm or fishing property, or enter “H-2,” followed by the amount attributable to qualified small business corporation shares.

#### Split income

If the beneficiary is a minor, a capital gain that constitutes split income is deemed to be a taxable dividend that is not an eligible dividend.

If box H includes such a capital gain, enter “H-3” in one of the blank boxes, followed by the amount of the gain.

### 3.2.11 Box I – Taxable amount of eligible dividends and ordinary dividends

If the beneficiary is an individual (including a trust that is not a registered charity), enter the taxable amount of the eligible dividends and ordinary dividends. First, calculate the taxable amounts of the dividends separately according to the following formulas:

- amount in box C1 x 1.38 (for eligible dividends);
- amount in box C2 x 1.17 (for ordinary dividends).

Then add the two taxable amounts and enter the result in box I.

If the beneficiary is a minor at the end of the calendar year and the amount in box I includes dividends paid by a private corporation, enter “I-1” in one of the blank boxes, followed by the amount that constitutes split income.

#### NOTE

Because the beneficiary is entitled to the dividend tax credit, you must also complete box J.



### 3.2.12 Box J – Dividend tax credit

Enter the dividend tax credit to which the beneficiary who is an individual (including a trust) is entitled. You must calculate the dividend tax credits separately according to the following formulas:

- amount in box C1 x 16.422% (for eligible dividends);
- amount in box C2 x 8.2485% (for ordinary dividends).

If you must enter “I-1” in one of the blank boxes, followed by an amount of split income, also enter “J-1” in another blank box, followed by the amount of the dividend tax credit for the split income.

### 3.2.13 Box K – Foreign income tax on business income

Enter the amount of income tax paid by the trust to the government or a political subdivision of a foreign country on foreign business income (box E). The amount must be converted into Canadian dollars. For information on the exchange rates, consult the website of the Bank of Canada at [www.bank-banque-canada.ca](http://www.bank-banque-canada.ca).

671

### 3.2.14 Box L – Foreign income tax on non-business income

Enter the amount of income tax paid by the trust to the government or a political subdivision of a foreign country on foreign non-business income. This income is included in box A, B, D, F or G. The amount must be converted into Canadian dollars. For information on the exchange rates, consult the website of the Bank of Canada at [www.bank-banque-canada.ca](http://www.bank-banque-canada.ca).

If the amount relates to income reported in more than one box, complete a separate slip for each type of income.

671

### 3.2.15 Box M – Cost base adjustment of capital interest

Enter the beneficiary's share in the cost base adjustment of the capital interest in the trust. The adjustment is indicated on line 417 of Schedule C.

Enter a minus sign (–) before an amount that is negative.

### 3.2.16 Box N – Donations allocated by a religious organization

If the trust is a religious organization that has elected to waive its right to the tax credit for donations and gifts in favour of the adult members of the organization, enter the amount of donations allocated to the beneficiary. This information will allow the beneficiary to claim the tax credit for donations and gifts.

### 3.2.17 Box marked “Numéro d’assurance sociale du bénéficiaire”

Individuals must provide their social insurance number to any person required to file an RL-16 slip in their name. Individuals who do not have a social insurance number must apply for one with Service Canada. Failure to enter an individual's social insurance number may result in a penalty both for the individual and for the person required to file an RL-16 slip in the individual's name.

TAA 58.1



### 3.2.18 Box marked “Autre numéro”

If the beneficiary is not an individual, enter the identification number. If the beneficiary is a trust that has previously received a notice of assessment, enter the 10-digit identification number shown on that notice of assessment. If an RL-16 slip is being filed for a joint account held by two persons, use this box to also enter the second person’s social insurance number.

### 3.2.19 Box marked “Type”

Enter the code corresponding to the type of beneficiary. Enter:

- “1” for an individual (other than a trust);
- “2” for one of the spouses holding a joint account;
- “3” for a corporation;
- “4” for a trust (receiver, mandatary, succession), an association, a club or a partnership;
- “5” for a public body (municipality, government agency, etc.);
- “6” for the spouse of the settlor of the trust or, in the case of a succession, the spouse of the deceased;
- “7” for one of the holders of a joint account held by persons who are not spouses.

### 3.2.20 Box marked “Indicateur”

Enter “C” if you are filing a consolidated RL-16 slip; otherwise, leave the box blank.

---

## 3.3 Identification

---

### 3.3.1 Beneficiary

Enter the beneficiary’s name and last known address (in full, including the postal code).

Also enter, if applicable, the name of the second holder of a joint account.

### 3.3.2 Trust

Enter the identification number of the trust that issued the RL-16 slip, if this is not the trust’s first taxation year. The identification number is the 10-digit number shown on a notice of assessment that the trust has previously received.

Then enter the name and address of the trustee or the liquidator of the succession. In the case of a succession, enter “Succession of” followed by the first and last name of the deceased person.



Consultez le **Guide du relevé 16 (RL-16.G)** pour obtenir plus de renseignements sur la façon de produire le relevé 16.

**RELEVÉ**

**16 Revenus de fiducie**

RL-16 (2016-10)

			Année	Code du relevé	N° du dernier relevé transmis		
<b>A-</b> Gains en capital	<b>B-</b> Paiement unique de retraite	<b>C1-</b> Montant réel des dividendes déterminés					
<b>F-</b> Revenus de placement de source étrangère	<b>G-</b> Autres revenus	<b>H-</b> Gains en capital donnant droit à une déduction					
<b>L-</b> Impôt étranger sur des revenus non tirés d'une entreprise	<b>M-</b> Rajustement du prix de base d'une participation	<b>N-</b> Dons attribués par un organisme religieux	Numéro d'assurance sociale du bénéficiaire	Autre numéro	Type	Indicateur	
Renseignements complémentaires							

Nom de famille ou raison sociale du bénéficiaire		Numéro d'identification	
Prénom ou raison sociale		Nom de la fiducie	
Appartement	Numéro	Nom et adresse du fiduciaire ou du liquidateur de succession	
Rue, case postale			
Ville, village ou municipalité		Appartement	Numéro
Province	Code postal	Rue, case postale	
Nom de famille ou raison sociale du second titulaire (s'il y a lieu)		Ville, village ou municipalité	
Prénom ou raison sociale du second titulaire (s'il y a lieu)		Province	Code postal



# TO CONTACT US

## Online

[www.revenuquebec.ca](http://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 – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.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 – Bureau de la protection des droits de la clientèle

Revenu Québec

3800, rue de Marly, secteur 3-4-5

Québec (Québec) G1X 4A5