

REVENU
QUÉBEC



FAIR.
FOR ALL.



GUIDE
TO FILING
THE RL-31 SLIP

INFORMATION ABOUT
A LEASED DWELLING

www.revenuquebec.ca

**BY ISSUING RL-31 SLIPS,
YOU PROVIDE INDIVIDUALS
WITH INFORMATION THEY NEED
TO CLAIM THE SOLIDARITY
TAX CREDIT.**

CONTENTS

1	General Information	5
1.1	Purpose of the RL-31 slip	5
1.2	Obligation to file RL-31 slips	5
1.3	Dwellings for which you must issue an RL-31 slip	5
2	Filing RL-31 slips	6
2.1	Format of RL-31 slips	6
2.2	Deadline for filing and distributing the RL-31 slip	6
2.3	Filing RL slips with Revenu Québec	6
2.4	Distributing the RL-31 slip	7
2.5	Amending or cancelling an RL slip	7
2.6	Penalties	7
3	Completing the RL-31 slip	8
3.1	Box marked “Année”	8
3.2	Box marked “Code du relevé”	8
3.3	Box marked “N° du dernier relevé transmis”	8
3.4	Box A – Dwelling number	8
3.5	Box B – Total number of tenants or subtenants	8
3.6	Box C – Address of the dwelling	8
4	Identification	9
4.1	Box marked “Nom, prénom et adresse du locataire ou du sous-locataire”	9
4.1.1	Information to be entered on copy 1 (document RL-31)	9
4.1.2	Information to be entered on copy 2 (document RL-31.CS)	9
4.2	Box marked “Nom et adresse du propriétaire”	9
	Appendix 1: Copy 1 (RL-31) to be filed with Revenu Québec	10
	Appendix 2: Copy 2 (RL-31.CS) to be given to tenants and subtenants	11

This guide will help you complete the RL-31 slip, which concerns leased dwellings. The information in the guide does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

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, followed by section numbers).

This guide is valid for 2015 and subsequent years, unless administrative or legislative changes make an update necessary.

Please contact us if you require additional information. Our contact information is given at the end of this guide.



1 GENERAL INFORMATION

1.1 Purpose of the RL-31 slip

The RL-31 slip is used to report information about a leased dwelling as at December 31 of a given year.

The information is used by tenants and subtenants who wish to claim the solidarity tax credit in their income tax returns.

1.2 Obligation to file RL-31 slips

The RL-31 slip must be issued by any person or partnership that is the owner of a residential complex and leases a dwelling for which rent was paid or was payable on December 31 of a given year.

1.3 Dwellings for which you must issue an RL-31 slip

You must issue an RL-31 slip for any dwelling (house, apartment, room or other similar dwelling) that meets the following requirements:

- The dwelling is located in Québec.
- Rent for the dwelling was paid or payable on December 31 of a given year.
- The dwelling is not low-rental housing (HLM).
- The dwelling is not located in a facility maintained by a public institution or a private institution under agreement (publicly funded) that operates a hospital centre, a residential and long-term care centre or a rehabilitation centre governed by the *Act respecting health services and social services*.
- The dwelling is not located in a building or a residential facility where the services of an intermediate resource or a family-type resource are offered.
- The dwelling is not a room situated in your principal residence, if fewer than three rooms are leased or offered for rent and if the room has neither a separate entrance from the outside nor sanitary facilities separate from those you use.
- The dwelling is not a room situated in a hotel establishment or in a rooming house that is leased or subleased for a period of less than 60 consecutive days.

1029.8.116.12



2 FILING RL-31 SLIPS

2.1 Format of RL-31 slips

The required information must be submitted on a prescribed RL-31 slip.

The slip is available on our website. You can complete it directly onscreen by using our **Prepare the RL-31 Slip** online service, or you can complete a paper version. If you prefer to use a computer-generated RL-31 slip, you must acquire software authorized by Revenu Québec or use your own in-house software.

In-house software for filing RL-31 slips must meet certain requirements, which you will find in the **Partners** section of our website at www.revenuquebec.ca/partenaires. Note that we do not give any financial compensation for providing your own RL slips.

For information regarding certification of software for filing RL-31 slips online (as XML files), contact the Direction des relations avec les partenaires et de la planification at 418 266-1201 or, toll-free, at 1 866 840-7060. You can also email the Direction at infoconcepteur@revenuquebec.ca.

2.2 Deadline for filing and distributing the RL-31 slip

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

- file the RL-31 slips with Revenu Québec (RL-31, see Appendix 1); and
- issue the RL-31.CS slips (see Appendix 2) to your tenants and subtenants.

2.3 Filing RL slips with Revenu Québec

Appendix 1 shows copy 1 of the RL-31 slip (document RL-31). This is the copy you must file with us for each dwelling that meets the requirements listed in section 1.3.

If you are filing more than 50 RL-31 slips, you must send them to us online (as an XML file), using either software authorized by Revenu Québec or the **Prepare the RL-31 Slip** online service.

If you are filing fewer than 51 RL-31 slips, either send them to us online (as an XML file or using the **Prepare the RL-31 Slip** online service) or mail us paper slips.

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

Use the following address to file your slips:

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

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

The *Tax Preparers' Guide: RL Slips* (document ED-425-V), which is available on our website, contains a host of useful information.

2.4 Distributing the RL-31 slip

Appendix 2 shows copy 2 of the RL-31 slip (document RL-31.CS). This is the copy you must give to the tenants and subtenants whose names appear on the copy of the slip you filed with us for a given dwelling.

If you file paper RL slips, you must give your tenants and subtenants copy 2 of the slip in person or send it to them by mail or by some other means. You may send the slip to a tenant or subtenant electronically, but only if you have gotten this person'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 filed online (as an XML file) using software authorized by Revenu Québec, follow the instructions given in guide ED-425-V.

To amend or cancel an RL slip that has already been filed using the **Prepare the RL-31 Slip** online service, log in to the service and follow the instructions on the screen.

To amend a paper RL slip that has already been filed, 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, in the box marked "N° du dernier relevé transmis," the number shown in the upper right-hand corner of the slip you wish to amend.

To cancel a paper RL slip that has already been filed, make a photocopy of the 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 before you file it.

2.6 Penalties

Under the *Tax Administration Act*, you are liable for penalties if you file any RL-31 slip late.

You must make a reasonable attempt to obtain the information required to complete an RL-31 slip. If you fail to provide any of the required information, you will be liable to a penalty of \$100.

TAA 59, TAA 59.0.2

3 COMPLETING THE RL-31 SLIP

3.1 Box marked “Année”

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

3.2 Box marked “Code du relevé”

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

3.3 Box marked “N° du dernier relevé transmis”

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

3.4 Box A – Dwelling number

The dwelling number is pre-printed on the slip.

The dwelling number specific to the dwelling whose address is shown in box C and is valid only for one year.

3.5 Box B – Total number of tenants or subtenants

Enter the total number of individuals who, on December 31 of a given year, were tenants or subtenants of the dwelling whose address is shown in box C.

Tenants and subtenants of a dwelling are individuals who have signed a lease or sublease you consented to and who are therefore responsible for paying rent. For the purposes of the RL-31 slip, individuals who sign a lease as guarantors are not considered tenants or subtenants and must therefore not be included in the total number of tenants or subtenants you enter in box B.

3.6 Box C – Address of the dwelling

Enter the address of the dwelling. See section 1.3 for information about the dwellings for which you must file an RL-31 slip.



4 IDENTIFICATION

4.1 Box marked “Nom, prénom et adresse du locataire ou du sous-locataire”

Enter the last name, first name and last known address (including the postal code) of the tenant or subtenant.

4.1.1 Information to be entered on copy 1 (document RL-31)

Enter the name and address of each of the individuals who, on December 31 of a given year, were tenants of subtenants of the dwelling whose address is shown in box C.

Tenants and subtenants of a dwelling are individuals who have signed a lease or sublease you consented to and who are therefore responsible for paying rent. For the purposes of the RL-31 slip, individuals who sign a lease as guarantors are not considered tenants or subtenants and their names must therefore not be included on copy 1.

4.1.2 Information to be entered on copy 2 (document RL-31.CS)

Enter the name and address of the tenant or subtenant for whom copy 2 is intended.

Note that you must give copy 2 to each of the tenants and subtenants whose names and addresses are shown on copy 1.

4.2 Box marked “Nom et adresse du propriétaire”

Enter the name and address (including the postal code) of the owner of the residential complex.



APPENDIX 1: COPY 1 (RL-31) TO BE FILED WITH REVENU QUÉBEC

RELEVÉ		RL-31 (2015-10)		
31	Renseignements sur l'occupation d'un logement	Année	Code du relevé	N° du dernier relevé transmis
Consultez le <i>Guide du relevé 31 (RL-31.G)</i> pour obtenir plus de renseignements sur la façon de produire le relevé 31.				
A- Numéro de logement		B- Nombre total de locataires ou de sous-locataires		
C- Adresse du logement				
C1- Appartement	C2- Numéro	C3- Rue		
C4- Ville, village ou municipalité	C5- Code postal			
Nom, prénom et adresse des locataires ou des sous-locataires				
1	Nom de famille	Prénom		
	Appartement	Numéro	Rue, case postale	
	Ville, village ou municipalité	Province	Code postal	
2	Nom de famille	Prénom		
	Appartement	Numéro	Rue, case postale	
	Ville, village ou municipalité	Province	Code postal	
3	Nom de famille	Prénom		
	Appartement	Numéro	Rue, case postale	
	Ville, village ou municipalité	Province	Code postal	
4	Nom de famille	Prénom		
	Appartement	Numéro	Rue, case postale	
	Ville, village ou municipalité	Province	Code postal	
5	Nom de famille	Prénom		
	Appartement	Numéro	Rue, case postale	
	Ville, village ou municipalité	Province	Code postal	
Nom et adresse du propriétaire				
Nom du propriétaire				
	Appartement	Numéro	Rue, case postale	
	Ville, village ou municipalité	Province	Code postal	
Je déclare que tous les renseignements fournis dans ce relevé 31 sont exacts et complets.				
Signature du propriétaire ou de la personne autorisée à signer		Date	Ind. rég.	Téléphone
				Poste

REVENU QUÉBEC

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

APPENDIX 2: COPY 2 (RL-31.CS) TO BE GIVEN TO TENANTS AND SUBTENANTS

RL-31.CS (2015-10)

Instructions et explications relatives aux cases du relevé 31

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

A Numéro de logement. Reportez ce numéro à l'annexe D si, au 31 décembre de l'année visée,

- vous habitez ordinairement le logement dont l'adresse est inscrite à la case C, et qu'il constituait votre lieu principal de résidence;
- vous n'aviez pas reçu de somme d'un organisme public pour payer le loyer de ce logement.

B Nombre total de personnes qui sont locataires ou sous-locataires du logement dont l'adresse est inscrite à la case C. Reportez ce nombre à l'annexe D si vous avez inscrit le numéro de la case A à cette annexe.

C Adresse du logement dont vous étiez, le 31 décembre de l'année visée, locataire ou sous-locataire autrement qu'en tant que caution.

RL-31.CS (2015-10)

RELEVÉ 31 Renseignements sur l'occupation d'un logement

Année		Code du relevé	N° du dernier relevé transmis

A Numéro de logement

B Nombre total de locataires ou de sous-locataires

C Adresse du logement

C1 - Appartement	C2 - Numéro	C3 - Rue
C4 - Ville, village ou municipalité	C5 - Code postal	

Nom et adresse du propriétaire

Nom, prénom et adresse du locataire ou du sous-locataire

REVENU QUÉBEC

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

TO CONTACT US

Online

www.revenuquebec.ca

By telephone

Individuals and individuals in business

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

Québec City
418 659-6299

Montréal
514 864-6299

Elsewhere
1 800 267-6299 (toll-free)

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 3-4-5

Québec (Québec) G1X 4A5