

Requirements for Facsimiles and Computer-Generated Forms

Trust Income Tax Return (form TP-646-V)
2006



This guide sets out the requirements that must be met by suppliers and users with respect to facsimiles or computer-generated versions of the *Trust Income Tax Return* (form TP-646-V) and its schedules.

A facsimile or computer-generated version of the trust return and schedules that has been approved by Revenu Québec is considered to be a prescribed form.

The first part of this guide provides information for suppliers. The second part is intended for users and can be treated as a separate document by suppliers who wish to distribute copies to their customers.

Information for suppliers

Before distributing a product, the supplier must submit it to Revenu Québec for approval. However, the authorization granted by Revenu Québec is valid only for the taxation year to which the trust return applies.

Users must be informed of the equipment to be used to reproduce all the features of the required form. Printouts must meet the specifications given in this guide.

1 Definitions

Facsimile

An exact copy of a form produced by Revenu Québec.

Computer-generated form

A copy of a form produced by Revenu Québec that has the same general content and presentation as the original.

Supplier

A person (or entity) that designs and makes available facsimiles of documents such as the trust return and schedules, or software that can be used to produce these documents.

User

A person that prepares or completes the trust return or schedules using facsimiles or computer-generated forms. In the case of computer-generated forms, the software may be purchased or designed by the user.

2 Authorization number

2.1 Request for approval

Suppliers may submit a single request for approval, enclosing all the forms they intend to produce, or they may submit several separate requests.

2.2 Assignment of the authorization number

Revenu Québec assigns an authorization number for each request, provided the forms submitted for approval meet the requirements. Any necessary corrections to the forms must be made before an authorization number is assigned.

Revenu Québec will inform suppliers of the authorization number assigned to their request within the prescribed period.

Suppliers must print the number in the upper right-hand corner of page 1 of the facsimile or the computer-generated version of the trust return and schedules.

Correspondence concerning approval should be sent to:

Approbation TP-646
Division des produits et des services informatisés
Direction générale du traitement et des technologies
Revenu Québec
3800, rue de Marly, secteur 6-4-6
Québec (Québec) G1X 4A5

For further information, call 418 652-5273 or, toll-free, 1 888 830-7747 (extension 5273).

3 Documents to be submitted with a request for approval

Suppliers must submit to Revenu Québec **two** samples of each form (software suppliers must submit samples produced by their software). Only **originals** are to be submitted. Faxes and photocopies will not be accepted. Requests for approval of schedules must include **all the schedules produced**.

However, suppliers need submit only **one** sample of a PDF document.

4 The authorization process

Revenu Québec conducts a preliminary examination of the documents upon receipt. If the samples are not acceptable, they are returned to the sender. However, if the documents pass this initial examination, Revenu Québec has 15 working days to check the forms and, where applicable, approve them. If corrections are required, suppliers are informed in writing; they must then resubmit the corrected forms in order to obtain their authorization number.

5 Obligations with respect to users

Suppliers of software or facsimiles must provide users with all pertinent information contained in the second part of this guide.

A form that does not meet Revenu Québec's specifications may be rejected and returned to the taxpayer. The taxpayer must then file another form in the prescribed manner and may be required to pay interest or a late-filing penalty.

6 Technical specifications

The following specifications apply to the trust return and schedules.

6.1 Facsimiles

6.1.1 Format

The format of the sheets must be between 8 1/4" (20.96 cm) x 10 3/4" (27.31 cm) and 8 1/2" (21.59 cm) x 11" (27.94 cm). The margin perforations of continuous-feed paper are not included in the prescribed width.

If the pages of the facsimile of the trust return are printed on both sides, pages 1 and 2 must be back-to-back and head-to-head, as must pages 3 and 4. If the facsimile is printed on one side only, the pages of the return must be stapled together (in the upper left-hand corner) in the same order as the pages of the return produced by Revenu Québec.

6.1.2 Paper

The form must be printed on letter-size paper with a weight of at least 56 g/m² (30M).

The paper must be white. Recycled paper may be used provided it has been **bleached**.

6.1.3 Ink

The colour of the ink must be similar or identical to the colour used on the Revenu Québec form (**Pantone 704 U**). The coloured areas must be the same as those on the Revenu Québec form.

Black ink must be used in the same manner as on the Revenu Québec form.

To ensure that data are legible, the density of grey shading inside the boxes must not exceed **10%**.

6.1.4 Presentation and printing

The presentation of each form must correspond, line by line and page by page, to that of the Revenu Québec form. As well, the authorization number must appear in the upper right-hand corner of page 1 of the facsimile of the trust return. The words "Form prescribed by the Deputy Minister of Revenue" must appear at the bottom of the last page of each form.

The typeface used for text and figures must be the same as or similar to that used on the form produced by Revenu Québec. Titles must be in boldface type, as they appear on the Revenu Québec form. The number of characters per inch must be such that the boxes are in the same positions as the boxes on the Revenu Québec form. There must be a space of 1/6" (0.43 cm) between the lines.

6.2 Computer-generated forms

6.2.1 Format

Software suppliers must ensure that forms can be printed on paper between 8 1/4" (20.96 cm) x 10 3/4" (27.31 cm) and 8 1/2" (21.59 cm) x 11" (27.94 cm) in format. The margin perforations of continuous-feed paper are not included in the prescribed width.

6.2.2 Presentation and printing

The presentation of each form must correspond, line by line, to that of the Revenu Québec form. The typeface used for text and figures must be legible (for the trust, the tax filer and Revenu Québec staff).

To ensure that data are legible, the density of grey shading inside the boxes must not exceed **10%**.

Abbreviations may be used provided they are legible and understandable. Reproduction of the coloured areas, the Revenu Québec logo and the references to the guide is not necessary.

The software must be programmed to print the trust's **name** or **identification number** at the top of each page.

7 Internet services

You can now view our forms and guides on the Internet and print them out. Using the Internet offers numerous advantages, such as quicker access to required forms and easier communication with Revenu Québec staff. Visit our Web site at www.revenu.gouv.qc.ca.

Information for users

Users must be sure that their supplier has received an authorization number from Revenu Québec for all the products they wish to use. This number should appear in the upper right-hand corner of facsimiles. In the case of computer-generated forms, this number should be generated by the software and printed automatically.

1 Definitions

Facsimile

An exact copy of a form produced by Revenu Québec.

Computer-generated form

A copy of a form produced by Revenu Québec that has the same general content and presentation as the original.

2 Technical specifications

2.1 Format

The format of the forms and the various statements must be between 8 1/4" (20.96 cm) x 10 3/4" (27.31 cm) and 8 1/2" (21.59 cm) x 11" (27.94 cm).

2.2 Paper

The form must be printed on letter-size paper with a weight of at least 56 g/m²(30M). The paper must be white. Recycled paper may be used provided it has been **bleached**.

2.3 Printing

On facsimiles, unused boxes must be left blank to ensure that data are all entered in the correct boxes. Users must ensure that their printers produce data of high print quality.

3 Why some returns are rejected

The following is a list of the main reasons why even an approved facsimile or computer-generated trust return may be rejected by Revenu Québec and returned to the taxpayer:

- The amounts (dollars and cents) are entered incorrectly in the boxes.
- The print quality is poor (illegibility, shifting of data).
- The form is received in poor condition.

4 Order and presentation of the documents submitted

The person authorized by the trust must sign the return in the appropriate space. The documents must be arranged in the following order (as applicable):

1. cheque or money order payable to the Minister of Revenue;
2. the trust return (facsimile or computer-generated form);
3. the schedules of the trust return, in alphabetical order;
4. official receipts;
5. miscellaneous statements required (e.g., financial statements).

The margin perforations of continuous-feed paper must be removed and each page detached before the document is submitted. Each return must be stapled in the upper left-hand corner. Do not staple together the returns of more than one trust or the returns of the same trust for different years.