

Avantage^{MD} PME

Technical guide for the
production of T4 and RL-1
Tax slips



2009 Fiscal Year

This *Avantage* guide will help you produce year-end
income tax slips.

SUMMARY

COPYRIGHT	3
UTILITY PROGRAMS	4
DEDUCTIONS REPORT	5
DEFINITION OF DEDUCTIONS AND ADDITIONAL EARNINGS	6
Creating a deduction or an additional earning	6
Pension Adjustment	6
Verification of payroll deductions	8
CCQ BOXES	9
Boxes on the RL-1 Slip	9
Boxes on the T4 Slip	9
PRODUCTION OF RL-1 AND T4 ELECTRONIC FILES	10
Sending Files Electronically	10
Transmitter Tab	11
Contact Information Tab	12
Slip Tab	13
T4 PARAMETERS	14
Transmitter Tab	14
Contact Information Tab	15
Info Tab	16
VERIFICATION AND CORRECTIONS	17
QPIP IMBALANCE	18
EMPLOYMENT INSURANCE (EI) IMBALANCE	20
QPP IMBALANCE	21
FEDERAL/PROVINCIAL INCOME TAX IMBALANCE	23
SUMMARY OF IMBALANCES BETWEEN TAX SLIPS AND CONTRIBUTIONS	23
CORRECTING A REMITTANCE	24
CREDITING THE GENERAL LEDGER	25
DEBITING THE GENERAL LEDGER	26
REIMBURSING AN UNPAID CONTRIBUTION	26
CREATING OR MODIFYING AN EMPLOYER REMITTANCE	27
CREATING OR MODIFYING AN EMPLOYER REMITTANCE	27
CORRECTING AN EMPLOYEE YEAR-TO-DATE VALUE	28
PRODUCTION OF RL-1 & T4 TAX SLIPS	29
FACSIMILE END-OF-YEAR SLIPS	30
Printing the front side	30
Printing the Back Side	32
Modifying a field in the generator	33
Synchronizing boxes and additional earnings	34
Note on the RL-1 Slip	35
PRODUCTION OF THE FILE AND THE MODIFIED RL1 SLIP	36
FREQUENTLY ASKED QUESTIONS (FAQ)	37
FREQUENTLY ASKED QUESTIONS ABOUT THE YEAR-END-REPORTS	38
What is the printing sequence of laser T4 slips?	38
Can t4 and RL-1 slips be reprinted?	38
QPP and Employment Insurance (EI) insurable earnings do not print?	38
QPIP Insurable earnings display?	38
How to print only a summary?	38
Should employee year-to-date values be reset at zero at year end?	38
what minimum version must i have to print slips?	39
I can not print facsimile forms because i don't have the PDF printing format?	39
I do not have Acrobat Reader on my computer. How can i get it?	39
HAVE YOU VERIFIED EVERYTHING?	40

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Windows is a trademark of Microsoft Corporation in the United States or other countries. All of the products mentioned in this document are protected and the trademarks submitted by their owners are protected by respective copyright laws.

This guide was developed with Avantage NG7.5 Suite>Enterprise. Our software programs are constantly being developed. Certain displays or functions may be different in the updates to the application that were developed earlier than this document.

The masculine gender has been used to lighten the text of this document and make it easier to read.

ICONS USED IN THIS MANUAL



: Complementary explanation for a better understanding of the functions.



: Trick or advice on better practices.



: Additional information and internal or external references.



: Parameter to be configured, tool representing a procedure to be made.

REGISTER TO OUR TRAINING SESSIONS

Again this year, we are offering a training on end-of-year income tax slip production. You will learn about:

- New features in the application
- Guidelines on how to produce your tax slips
- How to configure your application
- Payroll Verifications
- And much more...

Sign up at www.avantage.ca/formation or contact our customer service department at 1-888-622-8288.

UTILITY PROGRAMS

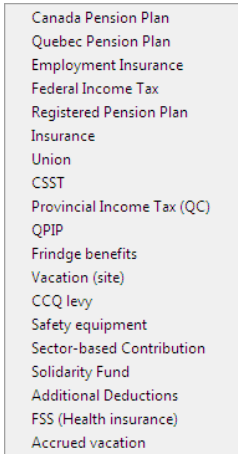
YOU WILL SEE IN THIS SECTION :

- ▶ Definition of deductions and additional earnings
- ▶ CCQ boxes
- ▶ Production of RL-1 and T4 electronic files
- ▶ T4 Parameters

DEDUCTIONS REPORT

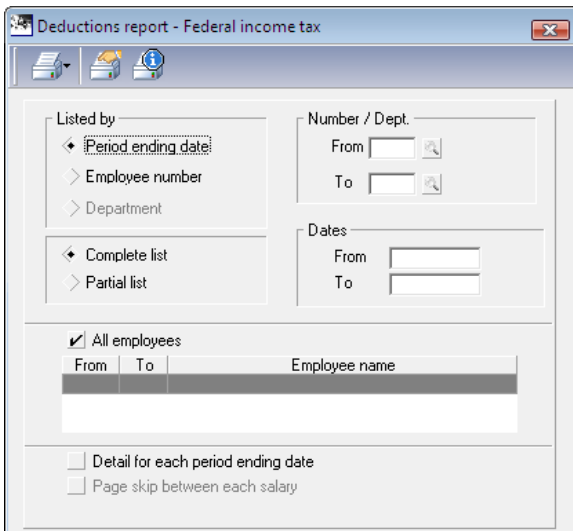
The deduction report gives complete information on income deductions made by the company, including supplementary deductions.

1. Scroll down the **SALARIES | SALARIES | PAYROLL REPORTS | DEDUCTIONS REPORT** menu.



(Menu options can display differently depending on the AVANTAGE version used)

2. Select the deduction you detailed on the report. The Deductions Report dialog box displays.



SALARIES | SALARIES | PAYROLL REPORT | DEDUCTIONS REPORT

Choose the report options and use the toolbar buttons to print or view the report.

DEFINITION OF DEDUCTIONS OR ADDITIONAL EARNINGS

You will sometimes need to enter certain amounts that were not anticipated on RL-1 or T4 tax slips. Whether it be a taxable benefit or other, you have to create a supplementary income. Select the **OPERATOR | COMPANY PARAMETERS | ADDITIONAL EARNINGS& DED.** menu.

The fields in the **Additional Earnings and Deductions** dialog box are different from one province to another. For example, in Quebec, the **QPP** field must be completed. In other provinces, this field is replaced by the **RPC**; the **Provincial Income Tax, Health Services Fund, and Solidarity Fund** fields are only for Quebec.



CREATING A DEDUCTION OR AN ADDITIONAL EARNING

Select the **OPERATOR | COMPANY PARAMETERS | ADDITIONAL EARNING & DED** menu.

The dialog box displays, positioned on the **Additional Earning** tab.

Select the province and earning code.

OPERATOR | COMPANY PARAMETERS | ADDITIONAL EARNING & DED

1. Click on the  button to activate the tab.
2. Set the rates.
 - ▶ Rates are fixed amounts per pay period for a fixed amount deducted for each hour worked.
 - ▶ In the Employees' Year-To-Date, select the employee's year-to-date values and click on the  icon in the Detail part.
3. Enter the amount that will show on the tax slips.
4. To have the amount entered on the slip, you have to correct the field in the slip generator. ([see page 35](#))

To display the additional earnings amount on the electronic slip, enter the T4 or RL-1 box number/letter in this dialog box.

PENSION ADJUSTMENT

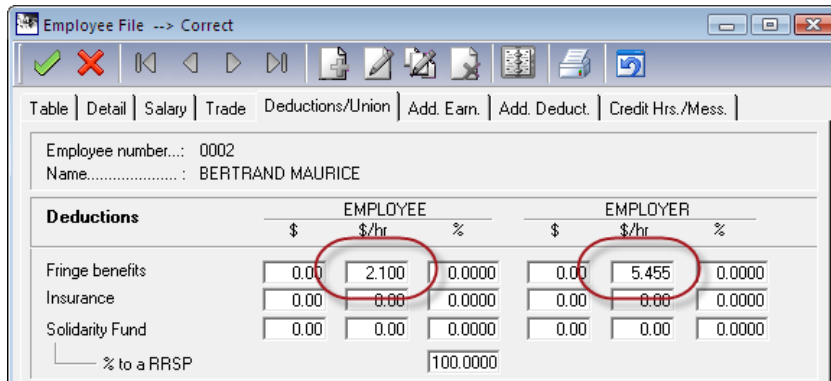
The software automatically calculates the pension adjustment. This amount includes year-to-date employee contributions to a pension fund and employer contributions made to the same fund. The amount is entered in box 52 of the T4 slip (federal).

CCQ Contributions: The method of calculation is the same. You simply have to be able to locate where amounts are entered in the employee file to determine where the result comes from because the pension fund and the insurance are entered in the same box in the employee file and in the profile:

▶ **EMPLOYEE AND EMPLOYER BENEFITS**

In the **Deductions/Union Dues** tab of the employee file (**SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**), amounts are entered on the **FRINGE BENEFITS** line. The employee portion goes directly to the employee's pension fund.

The employer portion is composed of pension fund and insurance. Of course, the insurance portion is not calculated in the pension adjustment.

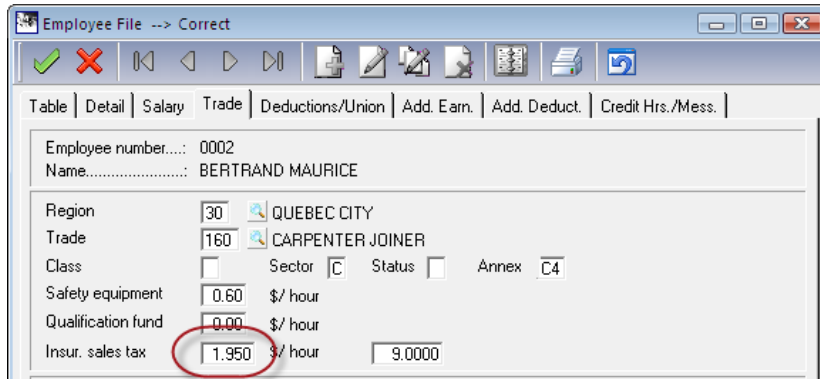


Deductions	EMPLOYEE			EMPLOYER		
	\$	\$/hr	%	\$	\$/hr	%
Fringe benefits	0.00	2.100	0.0000	0.00	5.455	0.0000
Insurance	0.00	0.00	0.0000	0.00	0.00	0.0000
Solidarity Fund	0.00	0.00	0.0000	0.00	0.00	0.0000
↳ % to a RRSP			100.0000			

SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT.

▶ **INSURANCE TAX**

The insurance amount is entered in the Insur. Sales Tax box of the **Trade** tab.



Region	30	QUEBEC CITY
Trade	160	CARPENTER JOINER
Class	<input type="checkbox"/>	Sector <input type="checkbox"/> Status <input type="checkbox"/> Annex <input type="checkbox"/> C4
Safety equipment	0.60	\$/ hour
Qualification fund	0.00	\$/ hour
Insur. sales tax	1.950	\$/ hour
		9.0000

SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT | TRADE TAB.

► **ACCUMULATED PENSION ADJUSTMENT**

For Employee year-to-date values (**SALARIES | EMPLOYEES' YEAR-TO-DATE**), under the Employer Deductions tab, the Pension Adjustment box displays both portions (**employee + employer**) of the pension fund.

Pension Adjustment Text Table:

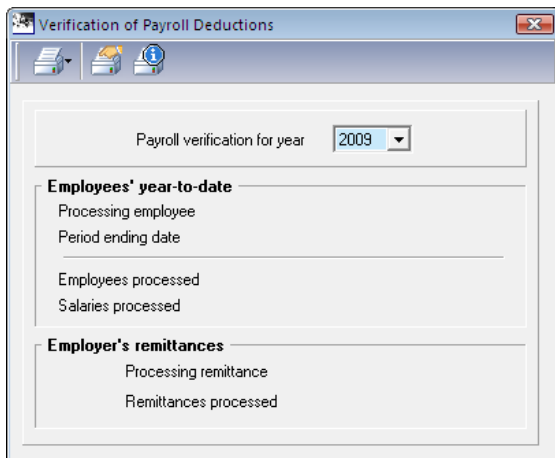
Employee Benefits	+	Employer Benefits	-	Insurance Insurance Tax	=	Pension Adjustment	X	Number of Hours	=	Pension Adjustment: Box 52 on T4
2.10/hr		5.455/hr		1.95/hr		5.605		40 hrs		\$224.20

VERIFICATION OF PAYROLL DEDUCTIONS

This option gives a detailed report of employee year-to-date values and employer contributions where there are differences between payroll management (calculated amounts) and employee year-to-date values or employer deductions (amounts entered). This enables you to make sure that values correspond to payroll amounts already processed. The report lists errors in income and deductions as well as corresponding calculated amounts entered in the report.

Select the **SALARIES | VERIF. OF PAYROLL DED.** menu.

The **Verification of Payroll Deductions** dialog box displays.



SALARIES | VERIFICATION OF PAYROLL DEDUCTIONS

Select the year of the payroll period to be verified.

1. Use the toolbar buttons to print or view the report.

No report will print if there are no errors. If there are differences between calculated amounts and amounts entered, the application prints a report. These differences must be verified and/or corrected.

CCQ BOXES

BOXES ON THE RL-1 SLIP

Revenu Québec		Revenus d'emploi et revenus divers			année 20
A- Revenus d'emploi	B- Cotisation au RRQ	C- Cot. à l'assurance emploi	D- Cotisation à un RPA	E- Impôt du	
G- Salaire admissible au RRQ	H- Cotisation au RQAP	I- Salaire admissible au RQAP	J- Régime privé d'ass. maladie	K- Voyages (
M- Commissions	N- Dons de bienfaisance	O- Autres revenus	P- Régime d'ass. interentreprises	Q- Salaires c	
S- Pourboires reçus	T- Pourboires attribués	U- Retraite progressive	V- Nourriture et logement	W- Véhicule	

Voyez l'explication des cases au verso.

BOX D – CONTRIBUTIONS TO AN RRP (RPA IN FRENCH):

- Annual employee contribution to *AVANTAGES SOCIAUX* (BENEFITS). The entire amount goes to the employee's retirement plan. The `Acc. amount - RPP+Fr.benefits (Employee)` field must be defined in the generator.

BOX P – MULTI-EMPLOYER INSURANCE PLANS:

- Portion of employer's contribution to *AVANTAGES sociaux* (BENEFITS), which is taxable. The software adds this amount to additional earnings "AVANTAGE imposable CCQ". The `Acc. Releve 1 entry - Add. earnings P` field must be defined in the generator. You will have to modify the attribut (see [page 35](#)) and enter 'P' in the box.

BOXES ON THE T4 SLIP

Box 20 – RPP CONTRIBUTIONS

- ▶ Annual employee contribution to BENEFITS. The entire amount goes to the employee's retirement plan. The `Acc. amount - RPP+Fr.benefits (Employee)` must be defined in the generator.

BOX 52 – PENSION ADJUSTMENT

- ▶ Amount of employee and employer pension benefit for the current year. The `Acc. amount - Pension adjustment` field must be defined in the generator. This field usually displays by default.

PRODUCTION OF RL-1 AND T4 ELECTRONIC FILES

This option is used to create government files required to electronically process RL-1 and T4 slips. Once the files have been created, they can either be sent electronically to the government or copied to a floppy disk, CD, or DVD and sent to the government.

Read the section on **PARAMETERS FOR RL ELECTRONIC FILES** ([Page 16](#)) and the **PARAMETERS FOR T4 ELECTRONIC FILE** section ([Page 19](#)) to learn how to correctly set these parameters in your application.

The screenshot shows the 'Annual Report' window with the following settings:

- REPORT FOR YEAR: 2009
- Create the EFT file
- Facsimiles (PDF)**
 - Both sides
 - ◀ Releve 1 ◀ Releve 1 (Modify) ◀ Releve 1 (void)
 - > T4
- Printing on laser or ink jet printer form
 - > RL_Slips > T4
 - > Combined form > Manual
- All employees
 - From employee: [text field]
 - To employee: [text field]

- ▶ To create electronic files, go to the **SALARIES | ANNUAL REPORT** menu and check the **Creating an Electronic File** option at the same time as you print your slips so that slip numbers register and are synchronized with the file.
- ▶ For immediate delivery after the file has been created, you have to check the **Link with the transmission site** option in the T4 and RL-1 parameters of the **OPERATOR | COMPANY PARAMETERS | PARAMETERS FOR RL AND T4 ELECTRONIC FILE** menu. The Internet Explorer browser will open in the expedition options page immediately after the creation of the electronic file.



You need the NG7.5 version to send files to the governments.

SENDING FILES ELECTRONICALLY

RL-1 and T4 electronic files accepted by the governments are XML format. A company who wants to send files electronically must have the following information:

- Company or transmitter number;
- An Internet access code to government sites;
- The *AVANTAGE* XML file saved on the local workstation.



For further details on how to send RL-1 and T4 files electronically or to get an access code to the websites, contact government advisors.

TRANSMITTER TAB

To access this function, click on **OPERATOR | COMPANY PARAMETERS | PARAMETERS RL SLIPS**.

The **RL Slips** tab is used to identify the company that is transmitting and the type of file used in the transaction.

The screenshot shows a software window titled "Parameters RL_Slips" with three tabs: "Transmitter", "Contact information", and "RL_Slips". The "RL_Slips" tab is active. The window is divided into two main sections: "Transmitter information" and "File information".

Transmitter information:

- Number: 00000000
- Name: GFI SOLUTIONS D'AFFAIRES INC.
- Address: 330, ST-VALLIER EST B220
- City / Prov.: QUEBEC (with a dropdown menu showing "QC" and "Quebec")
- Postal code: G1K 9C5

File information:

- Software developer's authorization number allocated by Revenu Quebec: RQ-09-01-008
- Xml file name ("AAPPPPPSSS" Format): "AA" = RL Year, "PPPPPP" = Transmitter number
- Sequential number "SSS" of .xml file: 4 AA000000004
- Type the name of the directory where you want to save your file: C:\
- Link with the transmission site: http://www.revenu.qouv.qc.ca/fr/sepf/services/sgp_rl_internet/default.aspx

▶ **Number:**

Identification number of the person who produced and sent the file. The *Ministère de Revenu* issues this number only once, before the first transmission, and it remains the same when this file is produced in subsequent years.

▶ **Name, Address, City /Prov., Postal Code:**

Enter the company information.

▶ **Software developer's authorization number allocated by Revenu Quebec:**

This is the number assigned by the government to the **AVANTAGE** software. **RQ-09-01-008** will display after you install your **NG7.5** version.

▶ **XML file name "SSS" format:**

Number of the last file produced by the application. This number is generated by the system and is reset to zero when the file is produced the following year.

▶ **Type the name of the directory where you want to save your file:**

Drive and directory where the electronic file will be saved.

▶ **Link with the transmission site:**

Link to send files via the *Revenu Québec* website. Please, note the link of the transmission site has change this year.

CONTACT INFORMATION TAB

The **Contact Information** tab is used to identify the persons responsible for the transaction.

The screenshot shows a software window titled "Parameters RL_Slips" with three tabs: "Transmitter", "Contact information", and "RL_Slips". The "Contact information" tab is active. It contains three sections:

- Technical contact:** Name: MICHEL MARTIN, Telephone: 418-555-1234, Extension: 9874, Language: French (selected), English (available).
- Accounting contact:** Name: RAYMOND MICHEL, Telephone: 418-555-1234, Extension: 9876, Language: French (selected), English (available).
- Employer information:** Employer's identification number (RS): 11111111111111111111.

► **Technical Contact/Accounting Contact:**

Names of technical and accounting contact persons at the company. These people will be contacted for any questions concerning the file sent to the government.

► **Employer Information (RS):**

To create RL-1 files. Employer identification number and file number as it appears on the form (e.g. 1234567890RS 0001). This field contains the following information:

- The employer's 10-digit identification number;
- The type of file(RS);
- The 4-digit employer file number;
- Do not enter the first letter and hyphens in your number in this box: M-99-9999-9999 RS-9999 will be entered as 9999999999RS9999.

SLIP TAB

The **Slip** tab is used to specify slip parameters, transmitter type, and the type of file being sent.

- ▶ **Number of the first RL-1 slip:** Start number of forms emitted for the current year. This number is assigned by the *Ministère du Revenu* and will be printed on paper slips. The number increases with each employee.
- ▶ **Number of the next RL-1 slip:** Next number of used form.
- ▶ **Source of RL slips used:** Source of forms used for the production of the data file.
- ▶ **Type of Transmitter:** Name of the person responsible for the preparation of the slips. Specify if the file is being prepared for the emitting company, on behalf of other filers, or both.
- ▶ **Type of Package:** Type of file being sent. Specify if the file is an original one, a test file, an amended file, a cancelled file, or a replacement file for one of the abovementioned files.
- ▶ By default, check Original file.



See [page 7](#) to learn how to display additional earnings on an electronic RL-1 slip.

T4 PARAMETERS

TRANSMITTER TAB

The **Transmitter** tab is used to identify the company that is transmitting and the type of file used in the transaction.

- ▶ **Number:**
Identification number of the person who produced and sent the data file. Numéro identifiant la personne ayant produit et expédié le support d'information. This number is assigned by the government at the approval of the test file. The first two characters are always **MM** followed by 6 digits. For a test run, enter **MM000000**.
- ▶ **Transmitter Information:**
Transmitter's name and complete address.
In the **Preferred Language** zone, choose the language of correspondence to ensure integrity of the electronic communications.
- ▶ **Last File Name:**
Name of the last file produced by the application. This information is generated by the system.
- ▶ **File Name.XML (prefix only):**
File name given by the user.
The application will automatically number the files while respecting the sending order to be able to differentiate them.
For Example:
The name of the file sent to the government is *xxx001.xml*:
 - *xxx*: any string of characters, e.g. the name of the company;
 - *001*: a sequence number given by the application (001 = 1st mailing; 002 = 2nd mailing; 003 = 3rd mailing; etc.). Numbering goes from 001 to 999.
 - *.XML*: file extension given by the application. The file will be refused if it does not have this extension.
- ▶ **Enter the directory to which the file will be saved:**
Drive and directory where the electronic file will be saved.
- ▶ **Link with the transmission site:**
Link to send files via the *Revenu Québec* website.

CONTACT INFORMATION TAB

The **Contact Information** tab is used to identify the technical and accounting persons responsible for the transaction.

Parameters T4

Transmitter | Contact information | Info

Technical contact

Name MICHEL MARTIN

Telephone 418-555-1234

Extension 9874

Email m.martin@moncourriel.com

Accounting contact

Name RAYMOND MICHEL

Telephone 418-555-1234

Extension 9876

► **Technical and Accounting Contact Persons:**

Name of the technical and accounting contact persons for the company. Enter the IT manager's email address.



Rpp or DPSP Number: You must enter the DPSP number in Company Management.

INFO TAB

This file is required to send documents to the government electronically. Use the **Info** tab to specify slip parameters, transmitter type, and the data type info you are sending.

The screenshot shows the 'Parameters T4' window with the 'Info' tab selected. The window has a title bar with a green checkmark, a red X, and a document icon. Below the title bar are three tabs: 'Transmitter', 'Contact information', and 'Info'. The 'Info' tab is active and contains three sections:

- Employer information:** A section with the text 'If the employer is a Canadian-controlled private corporation or unincorporated'. It contains two input fields: 'Proprietor # 1 SIN' with the value '000-000-000' and 'Proprietor # 2 SIN' with the value '999-999-998'.
- Data type info:** A section with three radio button options: 'Original slip' (selected), 'Amended slip', and 'Canceled slip'.
- Transmitter type:** A section with three radio button options: 'Submitting returns on your own behalf' (selected), 'Submitting returns on the behalf of others', and 'Submitting returns on your own behalf using a purchased software package'.

- ▶ **Employer Information:** Company owner's social insurance number
- ▶ **Data Type Info:** Specify whether the file contains original, amended, or cancelled documents. By default, check the Original Documents.
- ▶ **Transmitter Type:** Check if you are producing this return on your behalf, on behalf of others, or on your behalf using a purchased software package.

VERIFICATION AND CORRECTIONS

YOU WILL SEE IN THIS SECTION :

- ▶ Employment insurance (EI) imbalance
- ▶ QPP imbalance
- ▶ Federal/Provincial income tax imbalance
- ▶ Summary of imbalances between tax slips and contributions

QPIP IMBALANCE


Several reasons can explain the imbalance in QPIP calculations. The following explanations can help you solve immediate problems and prevent future ones. This chart displays amounts and the 2009 QPIP rate.

Information for 2009	Rates and Amounts
Maximum Insurable Earnings	\$62 000.00
Maximum Employee Contribution	\$300.08
Employee Contribution Rate	0.484 %
Maximum Employer Contribution (per employee)	\$419.74
Employer Contribution Rate	0.677%

In employee year-to-date values, the QPIP contribution must be calculated on the based on a rate of .484% for the employee and .677% for the employer's part.

The **Salary subject to the QPIP** must be same as the **EI Insurable Earnings**, unless their is work excluded from the calculation (see with the *Ministère du Revenu du Québec*).

AMOUNTS DISPLAYED FOR THE EMPLOYEE AND EMPLOYER PARTS ARE DIFFERENT FROM THIS CALCULATION

1. Amounts calculated by the application were manipulated by hand. If this manipulation was done for employee year-to-date values, the **Verification Report on Payroll Deductions** ([page 9](#)) will give you the actual amount calculated by the application.
2. If the report (point 1) does not show where the error comes from, there would then have been a **QPIP Manual Correction**  in income management prior to processing payroll. Doing this changes the calculation for the current year and creates an imbalance on the amounts that should be calculated by the application.
3. The CONSTANTS (2009 INCOME TAX RATES) were updated late.
 - ▶ In all 3 cases you will have to correct the employee year-to-date value calculated (**SALARY | YEAR-TO-DATE VALUES**) and employer deductions (**SALARY | EMPLOYER DEDUCTIONS AND CONTRIBUTIONS**) and an entry must be made in the General Ledger.



To learn how to correct a QPIP imbalance:

- Employee year-to-date values, see [page 29](#)
- To credit or debit an employer remittance, see [page 28](#)
- To correct General Ledger entries, see [page 26](#)

If you have to correct QPIP amounts, see the following chart to help you get the right result:

Description	Rate	Value
Gross Income subject to QPIP	\$	A
QPIP Employee Percentage	0.484 %	B
QPIP Employer Percentage	0.677 %	C
Employee year-to-date	\$	X
Employer year-to-date	\$	Y
1. Enter your gross income in box A		
2. Calculation to obtain the Employee amount: $(A * B) = X$ and for the Employer amount: $(A * C) = Y$		


EMPLOYMENT INSURANCE (EI) IMBALANCE

Several reasons can explain the imbalance in Employment Insurance calculations. The following explanations can help you solve immediate problems and prevent future ones. This chart displays amounts and the 2009 Employment Insurance rate.

2009 Information	Quebec	Other Provinces
Maximum Insurable Earnings	\$42 300.00	\$42 300.00
Maximum Amount to be Deducted	\$583.74	\$731.79
Contribution Rate	1.38 %	1.73 %
Maximum Employer Contribution per Employee (X 1.4)	\$817.24	\$1024.51

In employee year-to-date values, the employee amount must be calculated on the EI insurable amount based on a rate of 1.38% and the employer's part must be 1.4 times that of the employee's.

AMOUNTS DISPLAYED FOR THE EMPLOYEE AND EMPLOYER PARTS ARE DIFFERENT FROM THIS CALCULATION

- Amounts calculated by the application were manipulated by hand. If this manipulation was done for employee year-to-date values, the **Verification Report on Payroll Deductions** ([page 9](#)) will give you the actual amount calculated by the application.
- If the report (seepoint 1) does not show where the error comes from, there would then have been a **EI Manual Correction**  in income management prior to processing payroll. Doing this changes the calculation for the current year and creates an imbalance on the amounts that should be calculated by the application.
- The Constants (2009 INCOME TAX RATES) were updated late.
 - In all 3 cases you will have to correct the employee year-to-date value calculated (**SALARIES | EMPLOYEES' YEAR-TO-DATE VALUES**) and employer deductions (**SALARY | EMPLOYER REMITTANCES**) and an entry must be made in the General Ledger.



To learn how to correct a QPIP imbalance:

- Employee year-to-date values, see [page 29](#)
- To credit or debit an employer remittance, see [page 28](#)
- To correct General Ledger entries, see [page 26](#)

If you have to correct Employment Insurance amounts, see the following chart to help you get the right result:

Description	Rate	Value
Gross Income subject to EI	\$	A
EI Percentage Calculation (Québec)	1.38 %	B
Employer Rate	1.4	C
Employee Year-To-Date	\$	X
Employer Year-To-Date	\$	Y


- Enter you gross income in box A
- Calculation to obtain the **Employee** amount: **(A * B) = X** and for the **Employer** amount: **(X * C) = Y**

QPP IMBALANCE

Several reasons can explain the imbalance in QPP calculations. The following explanations can help you solve immediate problems and prevent future ones. This chart displays amounts and the 2009 QPP rate.

2009 Information	Rates and Amounts
Maximum Insurable Earnings	\$46 300.00
General Exemption	\$3,500.00
Maximum Assessable Earnings	\$42 800.00
Contribution Rate	4.95 %
Maximum Employee Contribution	\$2,118.60
Maximum Employer Contribution (per employee)	\$2,118.60

AMOUNTS DISPLAYED FOR THE EMPLOYEE AND EMPLOYER PARTS ARE DIFFERENT FROM EMPLOYEE YEAR-TO-DATE VALUES:

1. Amounts calculated by the application were manipulated by hand. If this manipulation was done for employee year-to-date values, the **Verification Report on Payroll Deductions** ([page 9](#)) will give you the actual amount calculated by the application.
2. If the report (see point 1) does not show where the error comes from, there would then have been a QPP **Manual Correction**  in income management prior to processing payroll. Doing this changes the calculation for the current year and creates an imbalance on the amounts that should be calculated by the application.
3. The Constants (2009 INCOME TAX RATES) were updated late.
4. In all 3 cases you will have to correct the employee year-to-date value calculated (**INCOME | YEAR-TO-DATE VALUES**) and employer deductions (**INCOME | EMPLOYER DEDUCTIONS AND CONTRIBUTIONS**) and an entry must be made in the General Ledger.



.To learn how to correct an QPP imbalance:

- Employee year-to-date values, see [page 29](#)
- To credit or debit an employer remittance, see [page 28](#)
- To correct General Ledger entries, see [page 26](#)

If you have to correct QPP amounts, see the following chart to help you get the right result:

Description	Rate	Value
Gross Income subject to QPP		A
Number of pay periods worked and paid for		B
General Exemption (according to work periods)	According to chart	C
QPP Percentage Calculation	4.95%	E
Year-to-date General Exemption	\$	X
Year-to-date QPP Amount	\$	Y

1. Enter you gross income in box A
2. Calculation to obtain **Year-To-Date General Exemption** amount: $(B * C) = X$
3. Calculation to obtain **Year-To-Date QPP** amount: $(A - X) * E = Y$

Periods	Amount
52 periods	\$67.30
26 periods	\$134.61
24 periods	\$145.83
12 periods	\$291.66

FEDERAL/PROVINCIAL INCOME TAX IMBALANCE

Only the employee pays income tax; the employer does not pay this deduction but only deducts it from the employee's salary and remits it to the *Ministère du revenu* and Revenue Canada.

- ▶ The amount displayed in the slip summary must balance with the total income tax paid. If there is a difference, this means that the amounts calculated by the application were manipulated by hand. If the manipulation was done on employee year-to-date values or on employer deductions and contributions, the **SALARY DEDUCTION VERIFICATION REPORT** will give you the actual amount calculated by the application. You can then correct in the employee year-to-date values.

SUMMARY OF IMBALANCES BETWEEN TAX SLIPS AND CONTRIBUTIONS

Certain verifications must be done to check if remissions balance with slip summaries. The following 3 items must balance:

1. Print the report on January to December remissions. The report will show all year-to-date amounts for all deductions made during the year.
2. Copies of remittances (you should get a copy every month) to check if the amounts remitted balance with year-to-date values in the application.
3. The T4 and RL-1 summaries.

These 3 elements must balance perfectly. There can exist an imbalance between these lists. To correct the situation, the contribution which does not balance must first be found:

- ▶ Employment Insurance ([see page 21](#))
- ▶ QPIP ([see page 19](#))
- ▶ QPP ([see page 22](#))
- ▶ Provincial Income Tax ([see page 24](#))
- ▶ Federal Income Tax ([see page 24](#))

Once you have found the imbalance, it is important to correct the year-to-date values so that the tax slips have the right information.

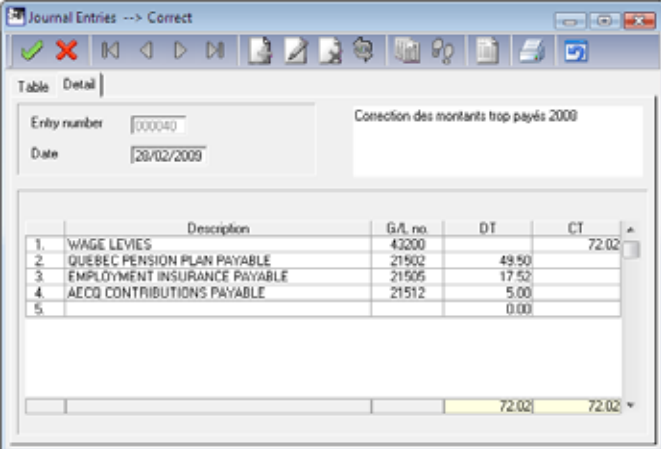
CORRECTING A REMITTANCE

YOU WILL SEE IN THIS SECTION :

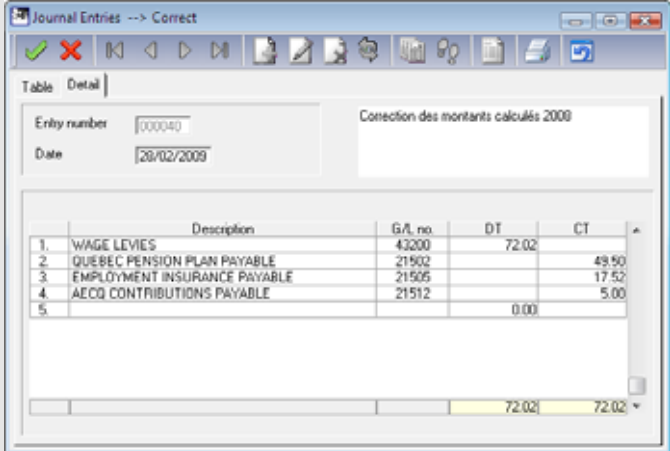
- ▶ Crediting the General Ledger
- ▶ Debiting the General Ledger
- ▶ Reimbursing an unpaid contribution
- ▶ Creating or modifying an employer remittance
- ▶ Correcting an employee year-to-date value

When you have to correct year-end income amounts, you have to credit/debit the General Ledger, correct the employer remittance in order to reimburse/credit the government revenue agencies, and correct the employee year-to-date values.

CREDITING THE GENERAL LEDGER

Action	Explanation																								
Reclaiming a contribution overpayment	<p>In the journal entry (GENERAL LEDGER JOURNAL ENTRIES), you have to decrease (CT) contributions (OPP, EI, QPIP) and decrease (DT) the corresponding G/L number (QPP, EI, QPIP).</p>  <table border="1" data-bbox="406 457 1063 903"> <thead> <tr> <th>Description</th> <th>G/L no.</th> <th>DT</th> <th>CT</th> </tr> </thead> <tbody> <tr> <td>1. WAGE LEVIES</td> <td>43200</td> <td></td> <td>72.02</td> </tr> <tr> <td>2. QUEBEC PENSION PLAN PAYABLE</td> <td>21502</td> <td>49.90</td> <td></td> </tr> <tr> <td>3. EMPLOYMENT INSURANCE PAYABLE</td> <td>21505</td> <td>17.52</td> <td></td> </tr> <tr> <td>4. AECC CONTRIBUTIONS PAYABLE</td> <td>21512</td> <td>5.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td>72.02</td> <td>72.02</td> </tr> </tbody> </table>	Description	G/L no.	DT	CT	1. WAGE LEVIES	43200		72.02	2. QUEBEC PENSION PLAN PAYABLE	21502	49.90		3. EMPLOYMENT INSURANCE PAYABLE	21505	17.52		4. AECC CONTRIBUTIONS PAYABLE	21512	5.00				72.02	72.02
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4. AECC CONTRIBUTIONS PAYABLE	21512	5.00																							
		72.02	72.02																						


DEBITING THE GENERAL LEDGER

Action	Explanation																																			
Reimbursing an unpaid contribution	<p>In the journal entry (GENERAL-LEDGER JOURNAL ENTRIES), you have to increase (DT) contributions (OPP, EI, RQAP) and increase (CT) the corresponding G/L number (QPP, EI, RQAP).</p>  <p>The screenshot shows a software window titled 'Journal Entries --> Correct'. It displays a journal entry with the following details:</p> <ul style="list-style-type: none"> Entry number: 000040 Date: 28/02/2009 Description: Correction des montants calculés 2008 <p>The journal entry table is as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>Description</th> <th>G/L no.</th> <th>DT</th> <th>CT</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>WAGE LEVIES</td> <td>43200</td> <td>72.02</td> <td></td> </tr> <tr> <td>2.</td> <td>QUEBEC PENSION PLAN PAYABLE</td> <td>21502</td> <td></td> <td>49.50</td> </tr> <tr> <td>3.</td> <td>EMPLOYMENT INSURANCE PAYABLE</td> <td>21505</td> <td></td> <td>17.52</td> </tr> <tr> <td>4.</td> <td>AECQ CONTRIBUTIONS PAYABLE</td> <td>21512</td> <td></td> <td>5.00</td> </tr> <tr> <td>5.</td> <td></td> <td></td> <td>0.00</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>72.02</td> <td>72.02</td> </tr> </tbody> </table>		Description	G/L no.	DT	CT	1.	WAGE LEVIES	43200	72.02		2.	QUEBEC PENSION PLAN PAYABLE	21502		49.50	3.	EMPLOYMENT INSURANCE PAYABLE	21505		17.52	4.	AECQ CONTRIBUTIONS PAYABLE	21512		5.00	5.			0.00					72.02	72.02
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			72.02	72.02																																

CREATING OR MODIFYING AN EMPLOYER REMITTANCE

Date: 14/12/2008		EMPLOYEES	EMPLOYER	TOTAL
FEDERAL	CPP Normal rate	326.82	326.82	653.64
	CPP Reduced rate	0.00	0.00	0.00
	EI normal rate	136.30	190.84	327.14
	EI reduced rate	0.00	0.00	0.00
	Fed. inc. tax normal rate	1,579.73	--- n/a ---	1,579.73
	Fed. inc. tax reduced rate	0.00	--- n/a ---	0.00
	Additional deductions	0.00	0.00	0.00
	TOTAL (FEDERAL)	2,042.85	517.66	2,560.51
PROV	QPP	46.66	46.66	93.32
	RQAP	4.89	6.84	11.73
	Provincial income tax	128.33	--- n/a ---	128.33
	FSS	--- n/a ---	27.27	27.27
	Additional deductions	0.00	0.00	0.00
TOTAL (PROVINCIAL)	179.88	80.77	260.65	

SALARIES | EMPLOYER DEDUCTIONS AND CONTRIBUTIONS


This dialog box adds up amounts employee contributions and employer remittances. To pay or credit amounts, you have to create a new remittance page in the **SALARIES | EMPLOYER REMITTANCES** menu and click on the New  button.

- ▶ Crediting an amount? Enter a negative amount (-).
- ▶ Debiting an amount? Enter a positive amount.

OPTION 1: PAYMENT IN DECEMBER 2009:





For contributions (debit or credit) to be included in the remittance to be paid in DECEMBER (for a payment in January or February, please see the following step), you must enter a date included in the next employer deductions and contributions report/payment.

OPTION 2: PAYMENT IN JANUARY OR FEBRUARY 2009 AT SUMMARY PRODUCTION:

To make a **payment** which will be included on your T4 or RL-1 summary, select your remittance date twice (31/12/2009 to 31/12/2009) by clicking on the Payment button . The cheque in the exact amount to be paid will display.

CORRECTING AN EMPLOYEE YEAR-TO-DATE VALUE

You have to amend employee year-to-date values if you have to correct amounts on year-end tax slips. Select the **INCOME | EMPLOYEES' YEAR-TO-DATE** menu to access the year-to date values.

- ▶ Click on the Version button  to display the right year for the year-to-date values and select 2009. Click on correction  to access the pour boxes.
- ▶ The **Détail** tab displays employee income and deductions for the entire fiscal year (2009), and the next tab displays employer deductions.
- ▶ To correct an amount in Supp. Income, click on the  button and to correct an amount in Supp. Deductions, click on the  button. A dialog box displays for you to amend the displayed amounts.



Note that the application does not recalculate income in the year-to-date values; the amounts you are amending will have no impact on employer remittances already calculated.

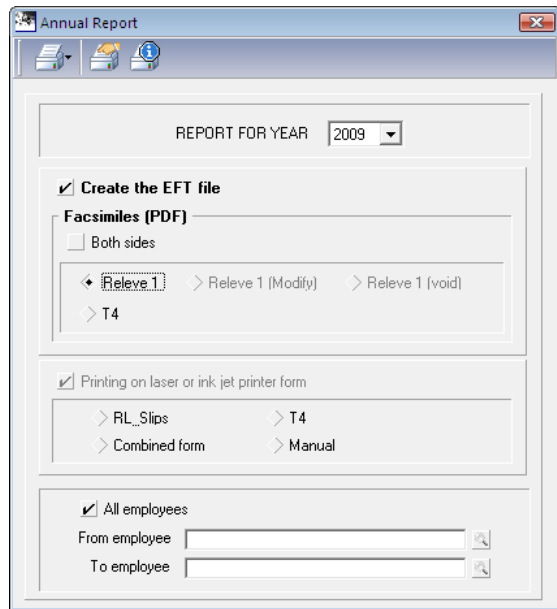
PRODUCTION OF RL-1 & T4 TAX SLIPS

YOU WILL SEE IN THIS SECTION :

- ▶ Facsimile End-of-year slips
- ▶ Printing the front side
- ▶ Printing the back side
- ▶ Modifying a field in the generator
- ▶ Synchronizing boxes and additional earnings
- ▶ Production of the file and the modified R11 slip

FACSIMILE END-OF-YEAR SLIPS

This function allows you to print (laser or ink jet printers) T4 and RL-1 slips without having to use the pre-printed government forms. To access this function, select the **SALARIES | ANNUAL REPORT** menu.




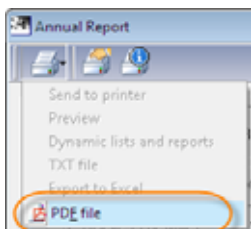
SALARIES MENU | ANNUAL REPORT

- ▶ Check the **BOTH SIDES** box if your printer prints on both sides of the page. The PDF file will already be configured to immediately print the front side (tax slip) and the back side (instructions).

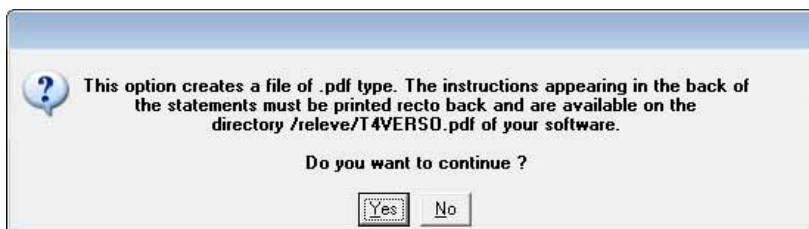
PRINTING THE FRONT SIDE

Access the **Annual Report** dialog box.

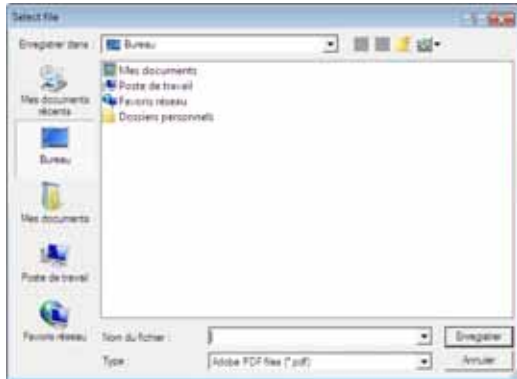
- ▶ Choose the reference year in the **Report for Year** box REPORT FOR YEAR 2009 ▾
- ▶ Check the **RL-1 Facsimile** box at the provincial level or the **T4 Facsimile** box for the federal government.
- ▶ Select the **Print** menu  followed by PDF file.



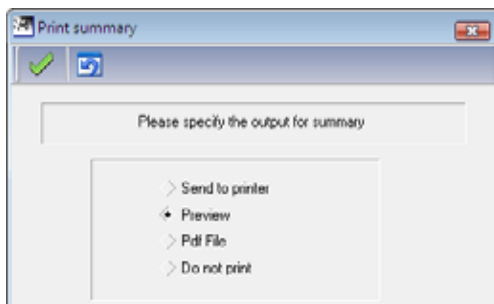
- ▶ A dialog box displays asking you if you wish to continue. Click **Yes** to continue.



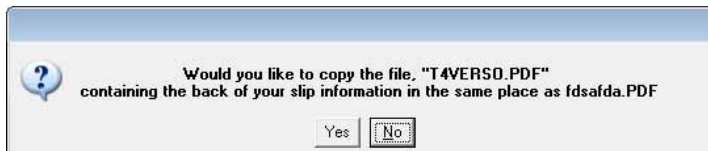
- ▶ The window in which you can name the file and choose its directory displays. Select **Desktop** to have easy access to the file.



- ▶ After having saved the file, you can print your slips.
- ▶ To print the slips, double click on the file to open it.
- ▶ The summary can print once the file is saved.








- ▶ A dialog box asks you if you wish to copy the back side of the file (instructions) to the same directory as your slips.



- ▶ To print the slips, double click on the saved file. Press **Print**. Don't forget about the back side.

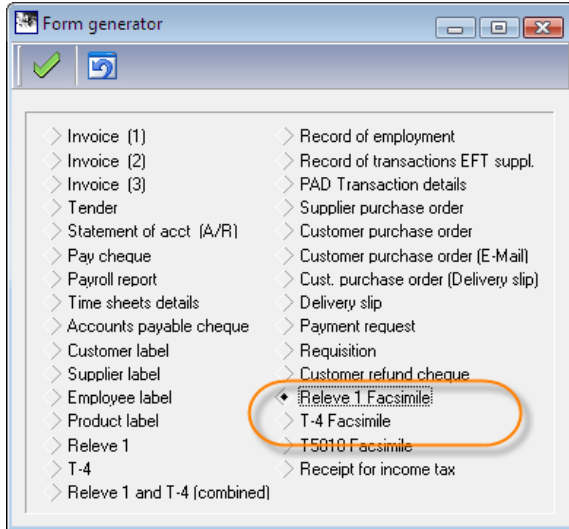
PRINTING THE BACK SIDE

The *Ministère du Revenu du Québec* requires printing of the back side for all forms given to employees. To print the back side, you have to access the 2 documents already prepared:  T4verso.pdf for the federal form and  R1verso.pdf for the provincial form which can be found in the **Tax Slip** folder of the *Avantage* installation file. Here is how to do this:


- ▶ If you answered **Yes** in the dialog box to save the back side of the file to the same directory as your slips, go directly to step 4.
 1. Right click on the *Avantage* shortcut and select **Properties**.
 2. Click on **Find Target**.
 3. Search for the  RELEVE folder and double click on it.
 4. Double click on  R1verso.pdf for the back side of the provincial file and on  T4verso.pdf for the back side federal file. Print the necessary number of copies.

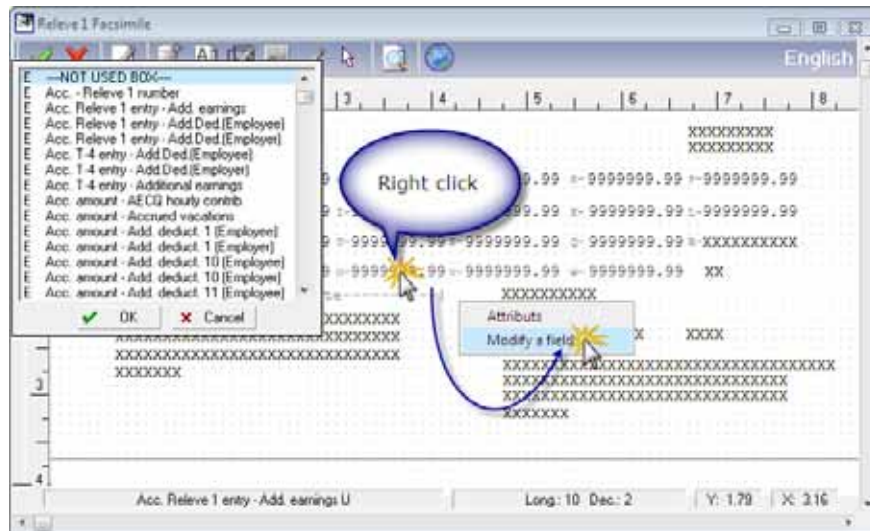
MODIFYING A FIELD IN THE GENERATOR

To modify a field in the facsimile generator, select the **OPERATOR | COMPANY PARAMETERS | FORM GENERATOR** menu and check **RL-1 Facsimile** or **T4 Facsimile**.



OPERATOR | COMPANY PARAMETERS | FORM GENERATOR


In the **GENERATOR** window, accept , and in the following window, accept also.



OPERATOR | COMPANY PARAMETERS | FORM GENERATOR

Right click and point on **MODIFY A FIELD**:

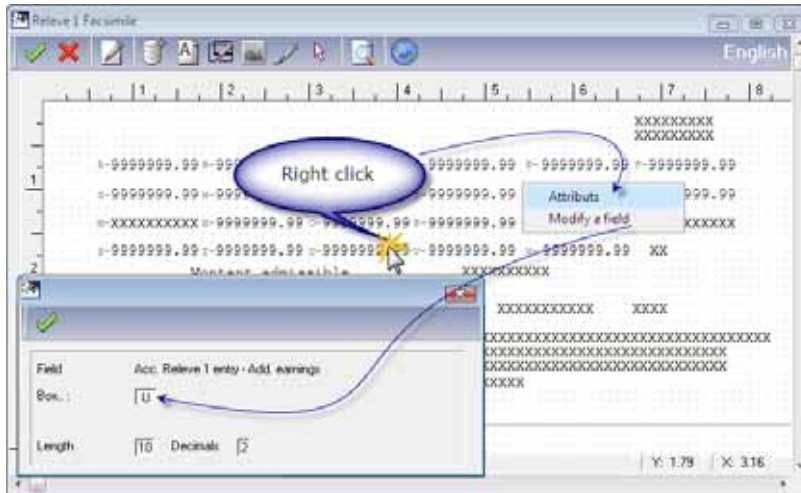
- ▶ Select the field that will display the desired amount.
- ▶ The fields in the **Amounts** zone that display with XXXXXXXXXXXX and labelled -UNUSED BOXES- are unused boxes and will not print.
- ▶ Fields displaying 9999999999 are boxes that are used and if an amount is entered, it will print.
- ▶ Select the desired field.

 Note that the attribut in a box is modifiable at any time, but boxes cannot be moved around.

SYNCHRONIZING BOXES AND ADDITIONAL EARNINGS

In order to synchronize RL-1 boxes, the **E Cumul-Case Relevé 1-Revenus supp.** field is ideal to properly display amounts in the Additional Earnings boxes. With this method, amounts will automatically be managed in the electronic file and in the facsimile form.

In the RL-1 generator, select the field to be modified, right click and select **MODIFY A FIELD**. Select the **E CUMUL-CASE RELEVÉ 1 REVENUS SUPP** field.

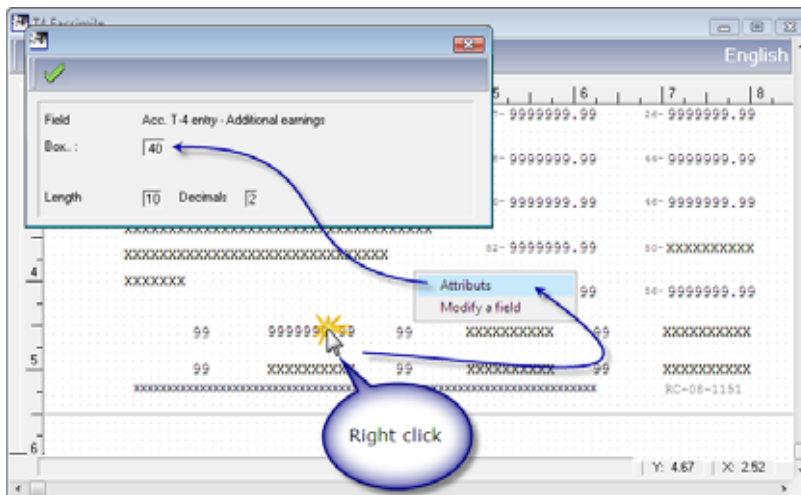


OPERATOR | COMPANY PARAMETERS FORM GENERATOR

- ▶ As shown above, right click on the field and select **Attributs**.
- ▶ Enter the letter that corresponds to the selected box.
- ▶ In **Add. Earnings**, enter the letter that corresponds to the box on the RL-1 slip.

Electronic file and Facsimile	
Releve 1 entry	<input type="text" value="U"/>
T-4 entry	<input type="text" value=""/>

The same procedure applies for boxes on the T4 slips.



OPERATOR | COMPANY PARAMETERS FORM GENERATOR

In the T4 generator, select the field to be modified, right click and select **MODIFY A FIELD**. Select the **ACC. T4 ENTRY – ADDITIONAL EARNINGS** field.

- ▶ As shown above, right click on the field and select **Attributs**.
- ▶ Enter the number that corresponds to the selected box.
- ▶ In **Add. Earning**, enter the letter that corresponds to the box on the T4 slip.

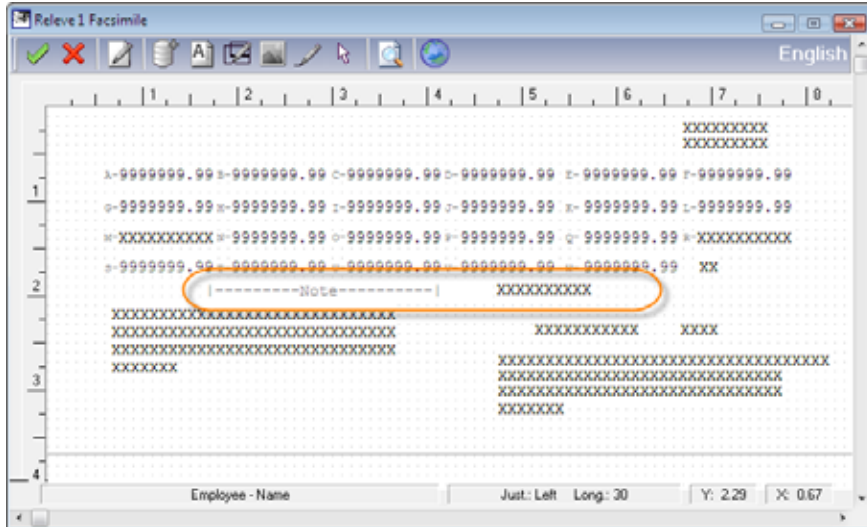
Electronic file and Facsimile

Releve 1 entry

T-4 entry

NOTE ON THE RL-1 SLIP

The amount and the note can be added to the RL-1 slip to display the amount for employee insurance or for any other similar reason.



OPERATOR | COMPANY PARAMETERS FORM GENERATOR

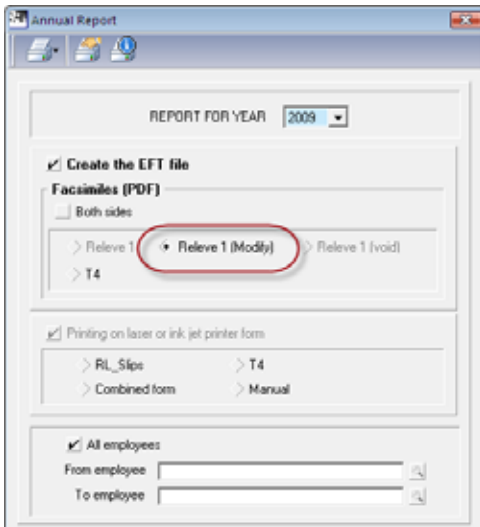
A note can be entered without an amount, but an amount cannot be entered without a note.

- ▶ The Quebec government does not have an RL-1 form in English so you cannot add a note in English. The **Note** field will not print if it is not modified.
- When writing a note, clear the remaining characters or else they will print.

PRODUCTION OF THE FILE AND THE MODIFIED RL1 SLIP

If you have modifications to bring to the file that you beforehand sent to the government, you have to make the creation of a modified file. Inevitably you have to make the reprinting of the statements Facsimiles.

1. Select the appropriate menu :
 - ▶ OPERATOR | COMPANY PARAMETERS | PARAMETERS FOR RL SLIPS ELECTRONIC FILE | RL SLIPS TAB;
 - ▶ OPERATOR | COMPANY PARAMETERS | PARAMETERS FOR T4 ELECTRONIC FILE | INFO TAB.
2. In the RL slips tab, select the option **AMENDED FILE** into the section «Type of package».
3. Make again the production of forms to the menu **SALARIES/ANNUAL REPORT**.



In the change of the type of sending, if you select **CREATE THE EFT FILE**, the option **RELEVÉ 1 (MODIFY)** will automatically be selected in the window **ANNUAL REPORT**.

4. In the RL slips, the number of the former statement will be printed as well as the new number attributed.

FREQUENTLY ASKED QUESTIONS (FAQ)

YOU WILL SEE IN THIS SECTION :

- ▶ What is the printing sequence of laser T4 slips ?
- ▶ QPP and employment insurance (EI) insurable earnings do not print ?
- ▶ QPIP insurable earnings doesn't displays ?
- ▶ How to print only a summary ?
- ▶ Should employee year-to-date values be reset at zero at year end ?
- ▶ What minimum version must I have to print slips ?
- ▶ I can no print facsimile forms because I don't have the PDF printing format ?
- ▶ I do not have Acrobat Reader on my computer. How can I get it ?

FREQUENTLY ASKED QUESTIONS ABOUT THE YEAR-END-REPORTS

Questions on pages 5 and 6 are the ones most often asked our technical support team regarding the production of RL1 and T4 tax slips. We have grouped these questions here to answer as many of them as possible and help you find solutions as quickly as possible.

WHAT IS THE PRINTING SEQUENCE OF LASER T4 SLIPS?

The T4 printing sequence is DECREED BY THE CANADA CUSTOMS AND REVENUE AGENCY.

1. The first sequence prints employee files in alphabetical order. This copy must be sent to the government.
2. In the second sequence, each employee file prints in 2 copies. One copy must be given to the employee.
3. The third sequence reprints the first sequence. This copy must be kept in your files.

CAN T4 AND RL-1 SLIPS BE REPRINTED?

You can print end-of-year slips as often as you want. Information on RL-1 and T4 slips come from employee year-to-date values which are recorded individually, i.e. they are totalled per year and are available as long as they are not deleted by the user.

QPP AND EMPLOYMENT INSURANCE (EI) INSURABLE EARNINGS DO NOT PRINT?

You must not enter the amount of insurable earnings if it is identical to the provincial taxable income. At the federal, EI insurable earnings (box 24) and pensionable earnings (box 26) are not requested if they are identical to the employment income (box 14). This procedure is decreed by both the federal and provincial governments.

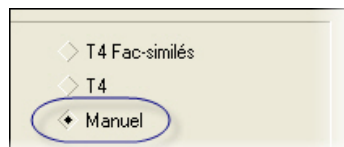
QPIP INSURABLE EARNINGS DISPLAY?




The amount of QPIP insurable earnings must always be included on the RL-1 slip, even if it is equivalent to the amount in box A on the RL-1 slip. This same amount must be entered in box 56 of the T4 slip.

HOW TO PRINT ONLY A SUMMARY?


At any time, you can print as many Summary copies as you wish.

Select the **SALARIES | ANNUAL REPORT** menu.



1. Check the Manual printing option.
2. Click on Print  and select Report.
3. Click on the Last page button  to display your summary.
4. Click on Print  to print your summary.

SHOULD EMPLOYEE YEAR-TO-DATE VALUES BE RESET AT ZERO AT YEAR END?

A new year-to-date statement will automatically be created as soon as a new income dated for the following year is emitted. You therefore do not have to reset or cancel anything. You can view cumulative amounts of previous years in the **SALARIES | EMPLOYEES' YEAR-TO-DATE** menu by clicking on the version  button.

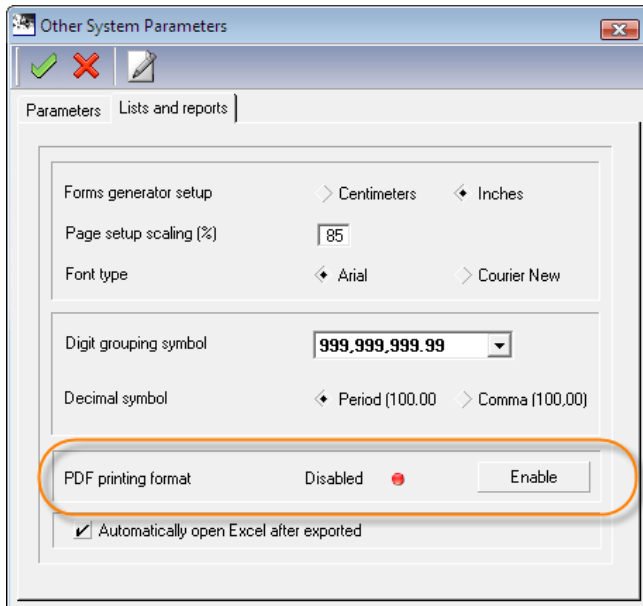
WHAT MINIMUM VERSION MUST I HAVE TO PRINT SLIPS?

If you have the **NG7.5** version, you meet fiscal standards set by the governments to print end-of-year statements and electronic files (XML). Therefore, if you have an earlier version than this one, your statements will be rejected. We suggest you call the *Avantage* Customer Service desk (1-888-622-8288) to get the latest version.

I CAN NOT PRINT FACSIMILE FORMS BECAUSE I DON'T HAVE THE PDF PRINTING FORMAT?

You have to enable the PDF printing format in the application to use this function.

- ▶ Select the **OPERATOR | SYSTEM PARAMETERS | OTHER SYSTEM PARAMETERS | LISTS AND REPORTS TAB.**



- ▶ Click on Enable.

I DO NOT HAVE ADOBE READER ON MY COMPUTER. HOW CAN I GET IT?

This free software is required to read PDF (Portable Document Format) files. Go to the following website to download it: http://www.adobe.com/go/EN_US-H-GET-READER.

HAVE YOU VERIFIED EVERYTHING?

Every element on this list has to be verified before sending an electronic file or paper slips. You can print this page and check off what has been verified and therefore decrease the risk of errors.

Form	Explanation	Checked					
Electronic RL-1 Slip	<p>Make sure the following criteria are met BEFORE producing your tax slips:</p> <ul style="list-style-type: none"> The Developer Number allocated to the AVANTAGE software by <i>Revenu Québec</i> RQ-09-01-017 is properly entered (Page 11). The type of document sent is "Original Document" (Page 14). 	<input type="radio"/> <input type="radio"/>					
Electronic T4 Slip	<p>Make sure the following criteria are met BEFORE producing your tax slips:</p> <ul style="list-style-type: none"> The type of document sent is "Original Document" (Page 17). 	<input type="radio"/>					
Facsimile RL-1	<p>Make sure the following criteria are met when you are ready to PRINT your paper slips:</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p style="text-align: right; margin: 0;">RL-1.L (2009-10)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; border: 1px solid gray;">FS-09-01-017</td> <td style="width: 15%; text-align: center; border: 1px solid gray;">année 2009</td> <td style="width: 55%; border: 1px solid gray;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid gray; text-align: right;">783 492 581</td> </tr> <tr> <td style="border: 1px solid gray; text-align: right;">833 200 152</td> </tr> </table> </td> </tr> </table> </div> <ul style="list-style-type: none"> The authorization number is FS-09-01-017 The year entered is 2009 The form number is RL-1.L (2009-10) In the 2 gray boxes: <ul style="list-style-type: none"> 1st box: the electronic file number (assign by the <i>Ministère</i>) is properly printed. This number prints only if you checked Creation of an electronic file. 2nd box: the sequence numbers of the paper slips are properly printed (the sequence number MUST always be printed). 	FS-09-01-017	année 2009	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid gray; text-align: right;">783 492 581</td> </tr> <tr> <td style="border: 1px solid gray; text-align: right;">833 200 152</td> </tr> </table>	783 492 581	833 200 152	<input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/>
FS-09-01-017	année 2009	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid gray; text-align: right;">783 492 581</td> </tr> <tr> <td style="border: 1px solid gray; text-align: right;">833 200 152</td> </tr> </table>	783 492 581	833 200 152			
783 492 581							
833 200 152							
T4 Facsimile	<p>Make sure the following criteria are entered WHEN PRINTING slips:</p> <div style="border: 1px solid gray; padding: 5px; margin: 10px 0;"> </div> <ul style="list-style-type: none"> The year entered is 2009. The form number is RC-09-1151. 	<input type="radio"/> <input type="radio"/>					

Thank You for Using *AVANTAGE!*