

# You received an RL-5 slip and a T5007 slip for the 2023 taxation year.

## Why?

- ✓ Because the CNESST paid you certain amounts (benefits) in 2023. **or** ✓ Because the CNESST reimbursed your employer directly for certain amounts paid to you. **or** ✓ Because you reimbursed the CNESST for certain amounts paid to you.

## What must you do?

You must report the amounts that appear on the RL-5 slip (**box C, box E, box M or box P, as applicable**) and on the T5007 slip (**box 10**) on your provincial and federal tax returns. Although these amounts are not taxable, they may have a tax impact on your tax return. For example, the amount in box M – Adjustment for income replacement indemnities received for the RL-5 year – reduces your basic personal amount because it was included in the calculation of the indemnities paid to you by the CNESST (see line 358 of the provincial tax return guide).

It is also important to specify that the treatment of benefits paid by the CNESST may differ depending on the level of government. For example, compensation paid to a crime victim does not have to be declared to the federal government. Therefore, in this case, the provincial RL-5 slip may indicate an amount in box E while no amount appears on the federal T5007 slip.

You are no longer required to attach the RL-5 slip to the Québec income tax return. This copy should be kept in your files.

Enter this amount on both lines.

### In the Québec income tax return

#### Amount in box C or E

Income replacement indemnities and net federal supplements	Line 148
Deductions for certain income	Line 295

#### Amount in box M

Adjustment for income replacement indemnities	Line 358
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### Amount in box P

Other deductions	Line 246
Adjustment of deductions	Line 276

### Amount in box O - Adjustment for indemnities received in past years

You are not required to enter the amount indicated in the boxes. Revenu Québec will make any necessary adjustment.

Enter this amount on both lines.

### In the federal income tax return


#### Amount in box 10

Workers' compensation benefits	Line 144
Other payments deductions	Line 250

## Questions?

If you have any questions about the amounts indicated on the RL-5 and T5007 slips, please contact the CNESST.


### To contact the CNESST


 1 844 838-0808


 [cnesst.gouv.qc.ca](https://cnesst.gouv.qc.ca)


For **any information** about your income tax return, contact your local Revenu Québec or Canada Revenue Agency (CRA) office.

### To contact Revenu Québec

 **Montréal area**  
514 864-6299

 **Elsewhere in Québec**  
1 800 267-6299

 **Québec area**  
418 659-6299

 [revenuquebec.ca](https://revenuquebec.ca)