

## Application for the Cancellation or Waiver of GST/HST- and QST-Related Interest or Penalties, or of QST-Related Charges

Use this form to apply for the cancellation of penalties or interest related to the GST/HST or the QST with Revenu Québec, pursuant to section 94.1 of the *Tax Administration Act* and section 281.1 of the *Excise Tax Act*.

This form can also be used to apply for the cancellation or waiver of QST-related charges, but not GST/HST-related charges.

Pursuant to the above-mentioned sections, Revenu Québec can cancel or waive all or part of the interest, penalties or charges.

If the application concerns income tax payable, source deductions and employer contributions, or any tax other than the GST/HST or the QST, use form MR-94.1-V, *Application for the Cancellation or Waiver of Interest, Penalties or Charges*.

If the application concerns penalties related to the *Sommaire périodique des ventes* that must be filed (by restaurateurs, for example), use form MR-94.1.R-V, *Application for the Cancellation or Waiver of Penalties Related to the Sommaire Périodique des Ventes*.

### Situations that may justify cancellation or waiver

Revenu Québec may cancel or waive interest, penalties or charges in the following circumstances:

- A debt cannot be paid.
- The person cannot meet his or her tax obligations on time or in an adequate manner due to an action attributable to Revenu Québec.
- An exceptional situation beyond the person's control prevented them from meeting their tax obligations (exceptional situations are listed in section 3.1).

This list of situations is not exhaustive. Revenu Québec will analyze any specific circumstances described in sections 3.1 and 3.2.

### Deadlines

Revenu Québec can cancel or waive the interest, penalties or charges imposed for a given period only if an application to that effect is filed by the prescribed deadline.

### Application for the cancellation or waiver of interest related to the GST/HST and the QST

Revenu Québec may cancel or waive the interest related to the GST/HST and the QST accrued during the ten calendar years preceding the calendar year in which the application is filed, regardless of the year in which the debt was incurred.

### Application for the cancellation or waiver of penalties and charges

The application for cancellation or waiver of penalties and charges for a given period must be filed no later than the day that is ten calendar years after the end of that period.

### Documents to be submitted with the application

Section 3.1 lists the documents to be submitted according to a person's situation. Note that other documents may be requested. Please keep all relevant documents.

### Sending the form

If an **application for cancellation or waiver** is being filed, send this duly completed and signed form, along with the appropriate documents, to one of the following Revenu Québec addresses:

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

If a **request for review** is being filed, send this form to the address on the letter informing you of Revenu Québec's decision concerning the application for cancellation or waiver.

### Request for review

No objection, contestation or appeal can be made with respect to the decision on an application for cancellation or waiver. However, applicants that are dissatisfied with the decision can request a review by completing parts 1, 2, 4 and 5 of this form.

### To learn more

For more information, go to [revenuquebec.ca](http://revenuquebec.ca). Click **Protecting Your Rights**, then **Informing You of Your Rights** and finally **Your Options for Recourse**. You can also consult document IN-106-V, *Recourse for Your Tax-Related Problems*.

### Enter the applicant's numbers.

Social insurance number	Québec enterprise number (NEQ)	GST/HST account number	Identification number	File
		<b>R T</b>		<b>T Q</b>

## 1 Information on the applicant

First and last names of individual, or name of entity	Area code	Telephone	Extension
Address	Postal code		
Name of authorized representative (if applicable)	Title		



## 2 Information on the application

### 2.1 Nature of the application (check the appropriate box)

- Application for cancellation or waiver (complete section 2.2 and parts 3 and 5)
- Request for review of the decision on an application for cancellation or waiver (complete section 2.2 and parts 4 and 5)

### 2.2 Taxes covered by the application (check the appropriate box or boxes)

- GST/HST
- QST

Tax	Nature of the debt			Total amount* (if known)	Date of notice of assessment or statement of account (if applicable)	Notice of assessment number (if applicable)	Period covered
	Interest	Penalties	Charges				
GST/HST	<input type="checkbox"/>	<input type="checkbox"/>	N/A				
QST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

\* Note that Revenu Québec is not required to pay a refund of either tax that is less than \$2.

## 3 Application for cancellation or waiver

### 3.1 Check the box or boxes corresponding to the applicant's situation.

**Inability to pay**

Attach supporting documents such as a breakdown of the applicant's income, assets and liabilities, or financial statements, etc. If the applicant is an individual, he or she can use form MR-94.1.A-V, *Application for the Evaluation of a Financial Situation*, for this step.

**Action attributable to Revenu Québec (for example, an error in the documents or information Revenu Québec provided or an undue delay in processing)**

Attach supporting documents for the error or delay attributable to Revenu Québec.

**Exceptional situation beyond the applicant's control**

Indicate which of the following situations apply and follow the instructions provided. You may check more than one box.

- Serious illness or accident. **Attach a medical certificate or letter showing the following information: nature of the illness or accident; date on which you became ill or date of accident; period of hospitalization; duration of treatment and expected date of recovery.**
- Death in the immediate family. **Attach a copy of the death certificate.**
- Interruption of postal service. **No document is required.**
- Natural disaster, flood or fire. **Attach the police report, insurer's report or fire department report, as well as a document showing the date the activities resumed.**
- Other exceptional situation

**Describe the situation and attach all relevant documents.**

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### 3.2 Justify the application. Clearly explain how the situation prevented the applicant from meeting their tax obligations. Provide facts and circumstances (history of events and, if applicable, steps taken to correct or avoid the situation). If there is not enough space, attach a sheet containing the required information.

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#### 4 Request for review

Explain in detail why you believe the decision is unfair or unfounded. **Provide any new information and attach any new supporting document** with your request for review. If there is not enough space, attach a sheet containing the required information.

#### 5 Certification

If you are an authorized representative and have never filed form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, with Revenu Québec, enclose it with this form.

I certify that the information provided in this form is accurate and complete.

First and last names of applicant or authorized representative

Title (if applicable)

Signature

Date

Area code

Telephone

Extension

Personal information related to the GST/HST (including the SIN as a personal identifier) is collected under the *Excise Tax Act* to process requests to cancel or waive interest and penalties. It may also be used for any purpose related to the administration or enforcement of the Act. With the exception of non-GST/HST provisions of the *Excise Tax Act*, information may be shared or verified with other federal, provincial and territorial government institutions to the extent authorized by law. Failure to provide this information may result in the denial of your request. Under the *Privacy Act*, individuals have a right of protection, access to, and correction or notation of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding handling of their personal information. Refer to the Personal Information Bank: Taxpayer Relief Program (CRA PPU 580) on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).



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