

## Voluntary Disclosure

Use this form to make a voluntary disclosure application in order to rectify your tax situation.

Your authorized representative can also complete the form for you, in which case you must enclose a duly completed and signed copy of form MR-69-V, *Authorization to Communicate Information and Power of Attorney*. If you have already filed form MR-69 V, you do not have to send it again.

For you to benefit from the voluntary disclosure program, your application must disclose your identity, qualify as eligible and meet the filing and other conditions set out in the version of interpretation bulletin ADM. 4, *Voluntary Disclosure Program*, in effect when Revenu Québec receives your application. If your application concerns the goods and services tax (GST) or the harmonized sales tax (HST), it must meet the conditions set out in GST/HST memorandum 16-5, *Voluntary Disclosures Program*.

You (and your authorized representative, if applicable) must calculate the duties payable under all fiscal laws for all the taxation years and periods for which you failed to meet your fiscal obligations. For example, unreported offshore investments and amounts accumulated overseas must be taxed for all the years concerned.

Note that the program does not apply in a number of situations (for example, where the application does not result in any additional duties payable). For more information on these situations, refer to interpretation bulletin ADM. 4.

### Conditions for benefitting from the program

In order for your application to be accepted and relief granted under the program, your application must be **spontaneous**, **complete** and **verifiable**, and your tax debt must be **paid**.

### Payment of amounts due

You must enclose payment of the duties with your application. If your application concerns a situation where it is particularly difficult to estimate the amount of the duties or interest, you must estimate them to the best of your ability and enclose payment in that amount.

Make your payment out to the Minister of Revenue of Québec. If you have already made a payment online or through a financial institution, you must enclose proof of payment. If your application is accepted, Revenu Québec will determine whether you owe any other amounts and send you a demand for payment. You will then have to pay all outstanding duties and interest, as well as any penalties that are imposed, by the deadline.

### Note

If you are unable to pay the full amount you owe Revenu Québec when you file your application, you can propose a payment arrangement. You will have to turn over documents supporting your income, expenses, assets and liabilities in order to prove that you are unable to pay. You may also have to provide security deemed satisfactory.

### Effective date of a disclosure and start of protection

A voluntary disclosure takes effect on the date that Revenu Québec receives the duly completed and signed voluntary disclosure application along with the necessary documents and proof of payment (see "Sending your application" below). As of that date, you will be protected against legal proceedings in respect of the disclosure and, if applicable, granted penalty relief concerning the amounts included in the disclosure.

However, if the application is ineligible and does not meet the filing conditions or the four main eligibility conditions set out in interpretation bulletin ADM. 4, the relief will be considered to have never been granted. The information and documents submitted with the application will be forwarded to the appropriate departments of Revenu Québec (including the audit department). Revenu Québec may then determine or redetermine the amount of the duties, interest and penalties you owe for the years and periods in question and issue you a notice of assessment in that regard. It may also institute legal proceedings.

### Program categories

Because the relief provided is proportional to the severity of the omission, there are four categories under the program:

1. General program
2. Limited program
3. Wash transactions
4. Duties on the transfer of an immovable

Your application will be processed in accordance with the terms of the applicable category.

### Waiver

To benefit from the relief provided under the program, you must waive your right to objection and appeal in respect of the facts disclosed in your application. However, this does not prevent you from filing a notice of objection or appeal in circumstances where a notice of assessment or reassessment includes a calculation error or relates to an income characterization issue (such as business income versus capital gain treatment) or an issue other than the matter disclosed in your application.



## Sending your application

Send the duly completed form to Revenu Québec's Direction principale des divulgations volontaires, du recouvrement international et de l'évolution des savoirs. Contact information is given on page 10. You must include all the returns establishing the additional duties resulting from the disclosure for each taxation year or reporting period, as well as any schedules, forms, worksheets and other relevant documentation. You must also enclose payment of the outstanding duties.

## Learn more

For more information about the program, see the current version of interpretation bulletin ADM. 4 at [publicationsduquebec.gouv.qc.ca](http://publicationsduquebec.gouv.qc.ca) or brochure IN-309-V, *Voluntary Disclosure: Rectifying Your Tax Situation*, at [revenuquebec.ca](http://revenuquebec.ca). If your application concerns the GST/HST, see also GST/HST memorandum 16-5 at [canada.ca/taxes](http://canada.ca/taxes).

Note that all voluntary disclosure applications are subject to the powers of audit and investigation provided for under the *Tax Administration Act*.

### Important

For your application to be considered, **you must complete all the parts of this form and enclose all the required documents (including proof of payment).**

## 1 Information about you (the applicant)

Ms. Name (last name and first name, in the case of an individual)  
 Mr.

Address \_\_\_\_\_ City, town or municipality \_\_\_\_\_ Province or state \_\_\_\_\_

Country \_\_\_\_\_ Postal or ZIP code \_\_\_\_\_ Area code \_\_\_\_\_ Phone \_\_\_\_\_ Extension \_\_\_\_\_

## Legal status

Check the appropriate box and enter the corresponding number.

Individual or individual in business ..... Social insurance number \_\_\_\_\_  
 Corporation ..... Identification number \_\_\_\_\_ File **IC 0001**  
 Partnership ..... Identification number \_\_\_\_\_ File **S P**  
 Trust ..... Identification number \_\_\_\_\_ Trust account number **T - - -**  
 testamentary  
 inter vivos

Non-profit organization ..... Identification number \_\_\_\_\_  
 Charity ..... Identification number \_\_\_\_\_ **R R**  
 Other (specify): \_\_\_\_\_ Identification number \_\_\_\_\_

## Other numbers

Enter all that apply.

Québec enterprise number (NEQ) \_\_\_\_\_ GST/HST account number **R T** \_\_\_\_\_ QST account number \_\_\_\_\_ File **T Q** \_\_\_\_\_

Employer identification number **R S** \_\_\_\_\_



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### 3 Conditions for benefitting from the program

#### 3.1 Spontaneous application

1. Are you aware of any facts that could suggest that enforcement actions or investigations have been undertaken or are about to be undertaken against you with respect to the information being disclosed? .....  Yes  No
2. Do you know whether any enforcement actions or investigations sufficiently related to the facts disclosed in this application have been undertaken against an associated or related person or entity, or against a third party? .....  Yes  No
3. If your application concerns the GST/HST, did you receive a letter from the Canada Revenue Agency inviting you to participate in the voluntary disclosure program? .....  Yes  No

A voluntary disclosure application is not considered to be spontaneous if Revenu Québec already received information showing that the applicant (or someone related to the applicant) was involved in tax non-compliance (for example, a leak of offshore banking or other information that names the applicant or related person).

#### 3.2 Complete application

If you answer **no** to any of the next four questions, your application may be considered incomplete and rejected.

1. Does this application include all omissions under all fiscal laws? .....  Yes  No
2. Does this application cover all the taxation years and reporting periods for which there were omissions? .....  Yes  No
3. Aside from the facts being disclosed, do you comply with tax laws? .....  Yes  No
4. Do the taxpayers you control and the taxpayers that control you comply with tax laws? .....  Yes  No

#### 3.3 Verifiable application

1. Are the required information, registers, books and other documents (such as available worksheets to confirm the accuracy of the facts being disclosed and analyze the estimated duties) enclosed with your application? .....  Yes  No

If **not**, explain why: \_\_\_\_\_

2. Did you estimate the income and duties for the taxation years or reporting periods for which there is no supporting documentation? .....  Yes  No

If part of the documentation is unavailable, enter the taxation year(s) or reporting period(s) for which it is unavailable and explain why it is unavailable: \_\_\_\_\_

#### 3.4 Payment of duties

Is payment or proof of payment enclosed with this application? .....  Yes  No

If **so**, check the appropriate box:

- Bank receipt  
 Online payment receipt  
 Cheque

Amount of payment: \$ \_\_\_\_\_ Date of payment: \_\_\_\_\_  
Y Y Y Y M M D D

If **not**, check the appropriate box:

- You are asking for an online payment code from Revenu Québec.  
 You want to propose a payment arrangement.

Proposed monthly amount ..... \$ \_\_\_\_\_

Proposed number of months ..... \_\_\_\_\_

Total estimated duties ..... \$ \_\_\_\_\_



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### 4 Information about the voluntary disclosure

Have you already made a voluntary disclosure to Revenu Québec? .....  Yes  No

If you answered **yes**, enter your file number and give the date and facts of the previous disclosure application. If you need more space, enclose a separate sheet with the required information.

#### 4.1 Impediments

In your opinion, is the situation covered by this application marked by any particular difficulties in identifying the taxation years or reporting periods for which there was an omission, the duties payable or the relevant legal provisions, or by impediments to the availability of the documentary evidence? .....  Yes  No

If you answered **yes**, check the appropriate box(es).

- Difficulty identifying the taxation years or reporting periods for which there was an omission
- Difficulty identifying the duties payable
- Difficulty identifying the relevant legal provisions
- Impediments to the availability of documentary evidence

If you checked any of the above boxes, describe the difficulties encountered and their impact on your application. If you need more space, enclose a separate sheet with the required information.

Note that all the documents and facts supporting this application are subject to Revenu Québec’s powers of audit and investigation.

#### 4.2 Counsel received

At the time of the omission, had you been counselled by a person, firm, office or financial institution with a view to avoiding payment of duties to Revenu Québec? .....  Yes  No

If you answered **yes**, give the name of the person, firm, office or financial institution.

Did a Canadian financial institution, representative, attorney or accountant inform you that you could open an offshore bank account? .....  Yes  No

If you answered **yes**, give the full name of the financial institution, representative, attorney or accountant.

#### 4.3 Timeline

Check the box for each applicable type of duty and enter the year or date of the first omission.

- Income tax ..... 

Y	Y	Y	Y
- Source deductions ..... 

Y	Y	Y	Y	M	M	D	D
- GST/HST, QST and other taxes or duties ..... 

Y	Y	Y	Y	M	M	D	D





## 6 Information about unreported foreign assets

### 6.1 Information about offshore funds

In what year did you make your first deposit or transfer into an offshore bank account? ..... 

Y	Y	Y	Y

If applicable, describe in detail how Canadian funds were moved to the offshore account. If you need more space, enclose a separate sheet with the required information.

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Enter the amount of the original capital contribution in the offshore account. \$

Enter the source of the original capital contribution.

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Has any part of the balance of the offshore accounts been taxed in Québec, or is any part of it non-taxable here? .....  Yes  No

If you answered **yes**, enter the non-taxable part. \$

Explain why this amount is non-taxable and enclose documents substantiating this. If you need more space, enclose a separate sheet with the required information.

Have you ever used nominees, pseudonyms or other persons' names to hold offshore assets or accounts? .....  Yes  No

If you answered **yes**, enter the names of the people or entities used as nominees, the pseudonyms used and the names on the accounts (spouse, children, etc.).

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### 6.2 Information about the offshore accounts

Complete the table below for all current and past offshore accounts. If you need more space, attach a separate sheet with the required information.

Financial institution	Country	Year account was opened	Year account was closed	Balance of the account on December 31 of the year before the year the voluntary disclosure file was opened (in Canadian dollars)
		Y Y Y Y	Y Y Y Y M M D D	





### 6.3 Information about other foreign assets and interests

Complete the table below for all current and past foreign assets and interests. If you need more space, attach a separate sheet with the required information.

Asset or interest	Year of acquisition	Amount of acquisition	Source of funds used for the acquisition (Canadian bank account, unreported income, etc.)	Income generated
	Y Y Y Y			

## 7 Certification

You and your representative, if applicable, must each sign in the appropriate section below.

### 7.1 Applicant's certification

I certify the following:

- To the best of my knowledge, the facts in this application are true and this application is eligible, meets the terms and conditions set out in the current version of interpretation bulletin ADM. 4 and, in the case of an application concerning the GST/HST, those set out in GST/HST memorandum 16-5.
- I undertake to cooperate fully with Revenu Québec and to turn over all information, registers and documents needed to check and confirm the facts being disclosed and the amounts due by the deadlines.
- I have read the foregoing, and all the information in this application and any enclosed documents is true.

\_\_\_\_\_  
Last name and first name of applicant  
or representative (please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

### 7.2 Authorized representative's certification

I certify the following:

- The applicant has duly mandated me to rectify their tax situation through the program.
- I have checked that my client read the terms and conditions in the current version of interpretation bulletin ADM. 4.
- To the best of my knowledge, this application meets the terms and conditions set out in the current version of interpretation bulletin ADM. 4 and, in the case of an application concerning the GST/HST, those set out in GST/HST memorandum 16-5.
- I undertake to cooperate fully with Revenu Québec and to turn over all information, registers and documents needed to check and confirm the facts being disclosed and the amounts due by the deadlines.
- To the best of my knowledge, all the information in this application and any enclosed documents is true and accurate.

\_\_\_\_\_  
Last name and first name of authorized representative or other  
authorized person (please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



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**Contact Revenu Québec**

<b>Mail</b>
Direction principale des divulgations volontaires, du recouvrement international et de l'évolution des savoirs  Revenu Québec Complexe Desjardins, secteur DE1002 C. P. 5000, succursale Place-Desjardins Montréal (Québec) H5B 1A7
<b>Courier</b>
Direction principale des divulgations volontaires, du recouvrement international et de l'évolution des savoirs  Revenu Québec Complexe Desjardins, tour Nord, secteur DE1002 Montréal (Québec) H5B 1A4
<b>Phone</b>
514 287-3585, extension 2878705 1 888 830-8808, extension 2878705 (toll-free)  <b>Services for the hearing-impaired</b>  Montréal: 514 873-4455 Elsewhere: 1 800 361-3795 (toll-free)
<b>Fax</b>
514 285-3388

