

Report of Failure to Meet Fiscal Obligations General Framework for Reporting Non-compliance

Use this form if you want to provide us with information on an individual or business that you believe has failed to meet one or more fiscal obligations.

If you want to provide information under the Reward Program for Informants of Transactions Covered by the General Anti-Avoidance Rule and Sham Transactions, do not use this form, but rather form LM-8-V, *Denunciation: Reward Program for Informants of Transactions Covered by the General Anti-Avoidance Rule and Sham Transactions*. Form LM-8-V and information on the program are available at revenuquebec.ca.

Note that **no remuneration** is given in exchange for a report made under the General Framework for Reporting Non-compliance.

Confidentiality

All information concerning the report is confidential and protected under the *Act respecting access to documents held by public bodies and the Protection of personal information*. We therefore cannot inform you of any action we take or of the results of our analysis.

Supporting documents

You can send us a copy of any pertinent documents in your possession supporting the information you are providing on this form. Such documents may include contracts, letters or bills. **Note that these documents will not be returned to you.**

The information you provide will determine whether we can take measures respecting the individual or business involved. It is therefore important that you provide us with all pertinent information.

Sending documents

Mail this form, along with all pertinent documents, to either of the following addresses:

Revenu Québec
3800, rue de Marly, secteur ouest
Québec (Québec) G1X 4A5

Revenu Québec
C. P. 3000, succursale Place-Desjardins, secteur ouest
Montréal (Québec) H5B 1A4

You can also call us at 1 855 208-1131 (toll-free).

Do not send information by fax or email, because confidentiality cannot be assured.

More information

For more information on the General Framework for Reporting Non-compliance, see revenuquebec.ca.

1 Information about the individual or business involved (please print)

Check one: Individual¹ Business²

Does the report concern a sleeping-accommodation establishment?³ Yes No

First and last name of the individual Name of the business

Street number, street name, apartment, P.O. box

City, town or municipality Province Postal code

Telephone (work) Extension Telephone (home or cellular)

Information about the individual or business involved

Date of birth⁴ Age Québec enterprise number (NEQ)

QST registration number File number **T Q** Licence number issued by the Régie du bâtiment du Québec

Website



2 Information about the matter being reported

Enter the activity sector in which the individual or business operates (e.g. construction, real estate, personal services or tourist accommodations).

Check the reason(s) for the report.

- | | |
|--|--|
| <input type="checkbox"/> Unreported income ⁵ or taxable benefits ⁶ | <input type="checkbox"/> Source deductions not remitted to the government |
| <input type="checkbox"/> Cash sales without bills | <input type="checkbox"/> Employees paid under the table |
| <input type="checkbox"/> Deduction of ineligible expenses | <input type="checkbox"/> Taxes not billed or collected and not remitted to Revenu Québec |
| <input type="checkbox"/> Inappropriate claim of tax credits ⁷ | <input type="checkbox"/> Inappropriate claim of credits or tax refunds |
| <input type="checkbox"/> Unbilled tax on lodging ⁸ | <input type="checkbox"/> Contraband or illicit activities |
| <input type="checkbox"/> Mandatory bills not issued ⁹ | <input type="checkbox"/> Other: _____ |

Provide facts and details. See revenuquebec.ca for information on what information is useful to us when processing a report.

Amount covered by the report¹⁰ | \$ _____ | Actual amount | Estimated amount

Year(s) the alleged fraudulent activity took place: | Current year | Past year(s)

3 Assets of the individual or business involved

If you have information on the assets of the individual or business involved, briefly describe them below and give their approximate value.

Real estate¹¹ (e.g. house, cottage, rental property, foreign property, factory or storage facility)

_____. Total approximate value | \$ _____



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Vehicles¹² (e.g. automobile, motorcycle, boat, snowmobile or recreational vehicle)

_____ Total approximate value | \$ _____

Other assets (e.g. money, investments, collections, jewelry or furs)

_____ Total approximate value | \$ _____

4 Information about you (optional)

While all reports are confidential and **can be made anonymously**, you can provide your name and telephone number if you consider it appropriate. This will allow us to contact you if we need more information. Under no circumstances will information about you be disclosed.

First and last names

_____ Telephone _____ Extension _____

Relationship to the individual or business involved

- Family member Former spouse Employee Former employee Competitor
 Client Neighbour Acquaintance Other: _____

Notes

- Check this box if you are reporting an individual you believe is not meeting his or her fiscal obligations (e.g. someone who has not reported employment income or income from a sole proprietorship).
- You can report a corporation, a non-profit organization, a partnership or a trust that has business income.
- If you are reporting a sleeping-accommodation establishment, it is because you believe that the establishment is subject to the tax on lodging, but the operator does not bill the tax as required. A "sleeping-accommodation establishment" is an establishment in which at least one accommodation unit meets the following conditions:
 - it is offered for rent to tourists, in return for payment, for a period not exceeding 31 days, on a regular basis in the same calendar year; and
 - its availability is made public.

The establishments subject to the tax on lodging are hotel establishments (hotels, motels or inns), tourist homes (cottages, houses or furnished apartments), bed and breakfast establishments, educational establishments, camping establishments that offer ready-to-camp units, outfitting establishments and certain other sleeping-accommodation establishments, such as rooming houses.

The establishment must be located in one of the 21 tourism regions of Québec where the tax on lodging applies.
- Enter the date of birth of the individual if you know it; otherwise, enter his or her approximate age.
- Unreported income can include employment income, tips, rental income, business income or capital gains from the sale of an immovable.
- Taxable benefits are benefits often received by employees or shareholders. The value of such benefits must be included in income. For example, the benefit could be the use of an automobile or personal expenses paid by an employer.
- These are tax credits that the person claimed in an income tax return, for which the person was not eligible (e.g. the amount for a person living alone, the amount for a dependant, the tax credit for medical expenses, the tax credit for donations and gifts, the tax credit for childcare expenses, the tax credit for an on-the-job training period and the tax credit for investment).
- See note 3.
- Business operators in a sector covered by the mandatory billing measures (e.g. the restaurant and the remunerated passenger transportation sectors) must always provide their customers with bills without delay. The bill must be either prepared by hand or produced using a sales recording module, depending on whether the operator is registered for the QST.
- Give the actual or approximate amounts of the items you are referring to in your report that lead you to believe that the individual or business has failed to meet tax obligations such as those respecting income tax, consumption taxes, the tax on lodging or source deductions. For example, a contractor gives you the option of not paying the GST and QST if no bill is made out for renovation work. If the cost of the work is \$5,000, you should enter \$748.75 as the actual amount of the consumption taxes that would not be billed if you accepted the offer.
- The description of immovable assets can include a description of the asset, its location, the year of construction and the names of any other owners other than the individual or business you are reporting.
- The description of a vehicle can include the type of vehicle, make, model, year and licence plate number.



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