

Complete this form to grant an authorization or power of attorney to a designated person allowing that person to consult confidential information or documents held by Revenu Québec regarding the person identified in Part 1 below. This form can also be used to designate a person to represent the person identified in Part 1 in dealings with Revenu Québec.

Send this form, duly completed and signed, to one of the addresses below. **Photocopies are not accepted.**

3800, rue de Marly  
Québec (Québec) G1X 4A5

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

Before completing this form, read the information on page 4.

**This form cannot be used to notify us of a change of address. To do that, use our online services or the Service québécois de changement d'adresse.**

You can complete the fillable version of this form directly onscreen on our website at [revenuquebec.ca](http://revenuquebec.ca).

**1 Identification of the person about whom Revenu Québec holds confidential information or documents**  
(Complete the lines that apply to the individual or business.)

1 Québec enterprise number (NEQ) Identification number Social insurance number (SIN)

1a 1b

2 1.  Mr. 2.  Ms.  
Last name First name

2a 2b  
or Name of business or trust

3 Apt. or suite Street number Street name, P.O. box

4a 4b 4c  
City, town or municipality Province Postal code

5a 5b 5c  
Area code Telephone Extension

5d

**2 Identification of the designated person** (Complete the lines that apply. If the designated person is a trust or a business, do not complete lines 12 through 12b; instead, complete lines 13 through 13b.)

10 Québec enterprise number (NEQ) Identification number Last three numbers of SIN

10a 10b

12 1.  Mr. 2.  Ms.  
Last name First name

12a 12b  
or Name of business or trust

13 Name of the person within the business whom we can contact for information  
Last name First name

13a 13b

Address of the designated person  
Apt. or suite Street number Street name, P.O. box

14a 14b 14c  
City, town or municipality Province Postal code

15a 15b 15c  
Area code Telephone Extension

15d

If the designated person has a professional representative number assigned by Revenu Québec, enter it on line 16.  
Be sure to complete line 10 or 10a.

Professional representative number  
16

**Do not use this area.**

[Empty dotted lines for unused area]



### 3 Information or documents and periods, taxation years or fiscal periods covered by the authorization or power of attorney

If the authorization or power of attorney concerns **support payments**, you must complete section 3.2.1 even if you are granting a general authorization or power of attorney. If the authorization or power of attorney concerns the **shelter allowance program**, you must check box 23 in section 3.2 even if you are granting a general authorization or power of attorney.

#### 3.1 General authorization or power of attorney

- 21  This authorization or power of attorney applies to all information held by Revenu Québec with regard to the person identified in Part 1 for the application or enforcement of Québec tax legislation and the *Excise Tax Act*, **except** information related to the *Act to facilitate the payment of support* or the shelter allowance program.

#### 3.2 Limited authorization or power of attorney

##### 3.2.1 Authorization or power of attorney concerning support payments

This authorization or power of attorney concerning support payments covers **only** files that are currently in effect.

Check box 22 and enter the file numbers that apply on lines 22a through 22d. If you only check box 22, we will consider that all files currently in effect are covered.

- 22  Support payments
- |          |          |          |          |
|----------|----------|----------|----------|
| 22a File | 22b File | 22c File | 22d File |
| 9 0      | 9 0      | 9 0      | 9 0      |

##### 3.2.2 Authorization or power of attorney not concerning support payments

Identify the category or categories of the information or documents covered by the authorization or power of attorney by checking the appropriate box(es) and provide any applicable additional information. Enter, for boxes 31 to 37 (if checked), the applicable file number(s). If you do not enter a specific file number next to a checked box, Revenu Québec will consider all files related to that item to be covered.

- 23  The shelter allowance
- 24  Personal income tax return(s)
- 25  Corporation income tax return(s)
- 26  Trust return(s)
- 27  Advance payments of the tax credit for home-support services for seniors
- 28  The solidarity tax credit
- 29  Returns in respect of licence-related duties
- 30  Registration for GST, QST, source deductions or corporation income tax
- 31  Files concerning mandatory billing : 31a 31b 31c
- 32  The GST/HST and QST<sup>1</sup> returns the person's business must file: 32a 32b 32c
- 33  Fuel tax returns: 33a 33b 33c
- 34  Tobacco tax returns: 34a 34b 34c
- 35  Source deductions and employer contributions: 35a R.S. 35b R.S. 35c R.S.
- 37  Source deductions of support payments: 37a R.S. 37b R.S. 37c R.S.
- 38  Mining tax return(s)
- 45  The following information or documents: .....

1. "QST" includes the following taxes and duties applicable under the *Act respecting the Québec sales tax*: Québec sales tax, tax on alcoholic beverages, tax on insurance premiums, tax on parimutuel betting, tax on lodging, and specific duty on new tires.



**3.3 Periods or taxation years covered**

Identify the period(s), taxation year(s) or fiscal period(s) covered by the authorization or power of attorney.

47  All periods, taxation years and fiscal periods (past, current and future)

or

48 Taxation years 48a \_\_\_\_\_ 48b \_\_\_\_\_ 48c \_\_\_\_\_ and 48d  subsequent taxation years

49 From 49a \_\_\_\_\_ to 49b \_\_\_\_\_ and 49c  subsequent periods or fiscal periods  
Y M D Y M D

**4 Authorization or power of attorney**

Complete the lines that apply, depending on whether this is an authorization or a power of attorney. See the information on page 4.

50  **Authorization**

First name

Last name

I, 50a \_\_\_\_\_ 50b \_\_\_\_\_  
(please print) (please print)

authorize Revenu Québec to send or make available to the person designated in Part 2 (lines 12a and 12b or line 13) the type of information or documents specified in Part 3.

or

51  **Power of attorney**

First name

Last name

I, 51a \_\_\_\_\_ 51b \_\_\_\_\_  
(please print) (please print)

name the person designated in Part 2 (lines 12a and 12b or line 13) to represent the person identified in Part 1 in dealings with Revenu Québec and to be empowered, on behalf of the person identified in Part 1, to submit to Revenu Québec any information or document that falls under the category or categories specified in Part 3, to make changes to such information or documents, and to take part in any negotiations with Revenu Québec respecting such information or documents. I also authorize Revenu Québec to disclose to the designated person the information or documents necessary for carrying out the mandate.

This authorization or power of attorney will take effect on the date of the signature in Part 5 and will remain valid indefinitely **or** until

52 \_\_\_\_\_, unless it is revoked by the person identified in Part 1 or by that person's legal or authorized representative.  
Y M D

**5 Signature (the signee cannot be the designated person)**

70 **X** \_\_\_\_\_ 71 \_\_\_\_\_ 72 \_\_\_\_\_  
Signature of individual or legal or authorized representative Position (if applicable) Date  
Y M D



## General Information

### Part 1 Identification of the person about whom Revenu Québec holds confidential information or documents

The term "person" refers to the person about whom Revenu Québec holds confidential information or documents. The person can be an individual, a deceased individual, an individual in business, a corporation, a partnership, a trust or an organization.

### Part 2 Identification of the designated person

Part 2 is used to provide information about the designated person who is being granted an authorization or power of attorney (see the information regarding Part 4 for the definitions of **authorization** and **power of attorney**).

The term "designated person" refers to an individual (for example, a spouse) or a business (for example, an accounting firm). If the designated person is a business or a trust, be sure to enter, on lines 13a and 13b, the last name and first name of a person within the business or trust whom we can contact for more information.

If the designated person is a professional representative, he or she can access the person's file online. In this case, you must enter the designated person's professional representative number attributed by Revenu Québec (a letter followed by 6 digits) on line 16. Be sure to also enter the designated person's Québec enterprise number (NEQ) on line 10 or his or her identification number on line 10a. If you do not know the professional representative number, request it from the designated person.

### Part 3 Information or documents and periods, taxation years or fiscal periods covered by the authorization or power of attorney

If you would like to grant a **general** authorization or power of attorney, check box 21 in section 3.1 and go to section 3.3.

**However**, if the authorization or power of attorney also applies to information or documents related to the *Act to facilitate the payment of support*, complete section 3.2.1, then go to section 3.3.

In addition, if the authorization or power of attorney applies to information or documents related to the shelter allowance program, check box 23 in section 3.2.2.

If you would like to grant a **limited** authorization or power of attorney, check one or more boxes in section 3.2.2 and provide any requested information.

You must specify the period(s), taxation year(s) or fiscal period(s) covered by the authorization or power of attorney in section 3.3. The period(s), taxation year(s) or fiscal period(s) can be in the past, present or future.

#### Support payments

If you complete section 3.2.1, you must enter the file numbers covered by the authorization or power of attorney and provide information about the taxation years covered in section 3.3.

Note that the authorization or power of attorney only covers support payment files that are **in effect on the date the form is signed**. If a support payment file comes into effect after that date, you must complete another copy of the form for this file.

### Part 4 Authorization or power of attorney

Complete section 4.1 or 4.2, depending on whether this is an authorization or a power of attorney.

An **authorization** allows the designated person to consult confidential information and documents held by Revenu Québec that concern the person identified in Part 1, according to the options selected in Part 3.

A **power of attorney** not only gives the designated person access to such confidential information and documents, but also allows the designated person to act on the person's behalf in dealings with Revenu Québec. For example, the person can communicate with Revenu Québec regarding the information and documents or ask that changes be made to the person's tax file.

Note that the authorization or power of attorney is no longer valid where the person identified in Part 1 is deceased or found incapable of managing his or her affairs by the Superior Court of Québec. Where the person is found incompetent, his or her legal or authorized representative can designate the same person, or someone else, to act on the person's behalf.

### Part 5 Signature

Note that this form will be returned to you if Part 5 is not signed.

In the case of an individual, this part must be signed by the individual or by the individual's **legal or authorized representative**, who may be a tutor, a curator, a mandatary designated by a mandate in case of incapacity homologated by a court, a liquidator of a succession (estate), a trustee or any other person duly authorized through a power of attorney. The legal or authorized representative will have to provide documents proving that he or she is authorized to sign documents on the person's behalf and to send Revenu Québec form LM-14-V, *Information About a Representative*.

If the person is a trust, a trustee must sign this part. If the person is a business, an **authorized representative** must sign this part. In the case of an individual in business, the individual must sign. In the case of a corporation, one of the officers (president, vice-president, secretary or treasurer) must sign. In the case of a partnership, one of the partners must sign. Note, however, that the authorized representative can be any other person who provides documents proving that he or she can sign for the business.

In the case of a corporation, if, in carrying out his or her mandate, a designated person wishes to sign a return, a certificate or any other document made by the corporation for the purposes of a fiscal law or regulations made under such a law, that person must be so authorized by a resolution of the board of directors of the corporation or by a unanimous agreement of the shareholders.

The authorization or power of attorney will take effect on the date it is signed and will remain valid **indefinitely**, unless a date is entered on line 52 or unless there are changes to be made to the information provided.

Note that if the designated person refuses to represent the person identified in Part 1, the designated person must so advise Revenu Québec in writing. In addition, under no circumstances may a designated person transfer the authorization or power of attorney to another person.

#### Appendices

If space is insufficient on this form, you must enclose extra sheets containing the applicable information. Make sure you clearly mark on each appendix which part of the form the information pertains to.

In addition, where the form must be signed by more than one legal or authorized representative, you must enclose an appendix containing each representative's name, signature and position, as well as the date of each signature.

#### Revocation

The person who granted an authorization to communicate information or documents or a power of attorney is responsible for revoking that authorization or power of attorney if the person, or his or her legal or authorized representative, deems that it is no longer necessary. To revoke an authorization or power of attorney, complete form MR-69.R-V, *Revocation of an Authorization to Communicate Information or of a Power of Attorney*. You must complete a separate copy of the form for each person with regard to whom you wish to revoke an authorization or power of attorney. To revoke an authorization or a power of attorney verbally and immediately, contact us. Keep in mind, however, that we may require written confirmation.



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