

## Notice of Objection

This form is to be used by any person that wishes to file an objection to:

- a notice of assessment or a notice of determination issued by Revenu Québec;
- a refund application where the person received no reply within the 180-day period following the date on which the application was filed under:
  - a fiscal law other than the *Taxation Act*, the *Act respecting municipal taxation* or the *Mining Tax Act*; or
  - the International Fuel Tax Agreement (IFTA).

If you wish to file an objection to a notice of assessment relating to the goods and services tax (GST) and the harmonized sales tax (HST), complete form FP-159-V, *Notice of Objection (GST/HST)*, instead.

**Before filing a notice of objection with us**, please contact a Revenu Québec representative at the telephone number shown on the notice of assessment or notice of determination to try to resolve the matter. If a solution cannot be found, complete this form.

### Deadline for filing an objection to a notice

As a rule, an objection to a notice of assessment or a notice of determination must be filed within **90 days** of the date shown on the notice.

However, **it may be to an individual's or a testamentary trust's advantage** to file an objection after the 90 days provided for above. An individual or trust may file an objection **within one year after the filing-due date** (within the meaning of section 1 of the *Taxation Act*) for the taxation year, where the objection is to:

- an assessment under the *Taxation Act*;
- a premium relating to the eligible wages of a person to whom section 51 of the *Act respecting parental insurance* applies, to the business income of a self-employed worker or to the eligible remuneration of a person responsible for a family-type resource or an intermediate resource, issued under chapter IV of that Act.
- an assessment under sections 220.2 to 220.13 of the *Act respecting municipal taxation*;
- an assessment issued pursuant to section 83 of the *Act respecting the legal publicity of enterprises*;
- an assessment relating to an amount payable under section 34.1.1, 37.6 or 37.17 of the *Act respecting the Régie de l'assurance maladie du Québec*;
- an assessment relating to self-employed earnings or earnings as a person responsible for a family-type resource or an intermediate resource under the *Act respecting the Québec Pension Plan*;
- an assessment under sections 358 to 360 of the *Act respecting the Québec sales tax*.

### Completing the form and documents to include

This form can be used to file multiple objections regarding different taxation years or periods. You must complete parts 1, 3, 4 and 5, and, if necessary, Part 2. Be sure to clearly state the **reasons** for your objection and all **relevant facts** in Part 4. You must also list in Part 4 the **points in dispute** as well as the **amount of each point in dispute**, if the assessment was made under one of the following laws:

- the *Taxation Act*, for large corporations;
- the *Act respecting the Québec sales tax*, for a listed financial institution within the meaning of section 1 of the Act, or for a person, other than a charity, whose threshold amount calculated in accordance with section 462 of the Act exceeds \$6 million in the fiscal year that includes the period in dispute and the fiscal year preceding it.

Even if a representative has been designated in Part 2, **only the person filing the objection** may sign Part 5 of this form.

#### Include with this form:

- a copy of each disputed notice of assessment or determination, or of each application for a refund; and
- all documents in support of the objection (**Do not send the originals.** We will ask for them if we need them.).

Please note that in the absence of reasons, relevant facts or proof in support of the objection, a decision will be rendered based on the file as submitted.

### Filing this form and all supporting documents

This form and all supporting documents must be sent to the following address:

Revenu Québec  
3800, rue de Marly  
C. P. 25025, succursale Terminus  
Québec (Québec) G1A 0B8

They can also be sent by fax to 418 577-5254 or 1 866 374-7286 (toll-free). If you fax the documents, you do not need to mail us the original of this form.

You will receive an acknowledgement of receipt informing you how you can obtain information concerning the notice of objection.

Please inform us of any change of address.

Enter the number that applies to the person filing the objection.

Québec enterprise number (NEQ)	Social insurance number	Identification number	File
_____	_____	_____	_____



**1 Information about the person filing the objection**

Mr. Last name \_\_\_\_\_ First name \_\_\_\_\_  
 Ms. \_\_\_\_\_  
 Name of the corporation \_\_\_\_\_  
 Address \_\_\_\_\_ Postal code \_\_\_\_\_  
 Area code Telephone (work) Extension Area code Telephone (home) Area code Telephone (cellular) Area code Fax  
 \_\_\_\_\_  
 Email address \_\_\_\_\_

If the person filing the objection is a corporation to which paragraph (a) or (c) of section 1132 of the *Taxation Act* apply, a mining corporation that has not reached the production stage, an insurance corporation or a cooperative, and the paid-up capital for the taxation year, in accordance with the *Taxation Act*, is at least \$10 million, check the box. ....

**2 Information about the representative**

(complete this part only if a person has been designated to represent the person filing the objection)

If applicable, enter the Québec enterprise number (NEQ) or identification number of the representative. If the representative is registered for professional representative services, also enter his or her professional representative number.

Québec enterprise number (NEQ) \_\_\_\_\_ Identification number \_\_\_\_\_ Professional representative number \_\_\_\_\_  
 Mr. Last name \_\_\_\_\_ First name \_\_\_\_\_  
 Ms. \_\_\_\_\_  
 Name of business \_\_\_\_\_ Contact person \_\_\_\_\_  
 Address \_\_\_\_\_ Postal code \_\_\_\_\_  
 Area code Telephone (work) Extension Area code Fax  
 \_\_\_\_\_  
 Email address \_\_\_\_\_

**3 Information about the disputed notices or refund applications**

Be sure to enter all required information. If you need more space, attach a separate sheet.

Notice number	Date of notice or application	Disputed amount	Taxation year or period
1st			
2nd			
3rd			
4th			
5th			

List the laws to which the notice of objection applies.  
 \_\_\_\_\_



#### 4 Description of the objection

Be sure to state the reasons for the objection, the relevant facts and, if applicable, the points in dispute as well as the amount of each point in dispute. Please include all supporting documents with the notice of objection (do not send the originals). If you need more space, attach a separate sheet.


#### 5 Certification

This part must be signed by the person filing the objection. If the person filing the objection is a **legal person, partnership, trust** or other legal entity, the signee of this form must be the person authorized to sign on its behalf. In that case, attach a document certifying that the person is authorized to sign this form.

Furthermore, if a person has been designated in Part 2, that person is authorized to represent the person filing the objection. The designated person will have access to all information pertaining to this notice, may discuss any matter so related and may act on behalf of the person filing the objection. To that end, Revenu Québec is authorized to communicate to the representative any information that the person has provided or any document in the person's file regarding this notice.

I certify that the information in this form and in all attached documents is, to the best of my knowledge, accurate and complete.

\_\_\_\_\_  
Last name and first name of the person filing the objection **or** of the person  
authorized to sign

\_\_\_\_\_  
Title of the person authorized to sign (if applicable)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



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