

Application to Extend the Objection Deadline

File this form to apply for an extension of the deadline for objecting to a notice of assessment or determination issued by Revenu Québec. Such applications are provided for under section 93.1.3 of the *Tax Administration Act* (TAA) or, if the objection concerns the goods and services tax (GST) or the harmonized sales tax (HST), under section 303 of the *Excise Tax Act* (ETA).

The application must be filed no later than one year after the objection deadline and set out the reasons that the notice of objection was not filed in time. Note that one application can cover multiple tax files and multiple taxation years or periods.

If the application does not include the reasons, relevant facts or supporting documents, a decision will be made based on the information already on file.

This form cannot be used to apply for an extension of the deadline for filing a return or request for information.

Please read the general information on page 4 carefully. It explains the differences between applications submitted under the TAA and those submitted under the ETA.

Documents to include

Attach the *Notice of Objection* (form MR-93.1.1-V) and/or the *Notice of Objection (GST/HST)* [form FP-159-V] not filed before the deadline. If possible, include the reference number from the acknowledgement of receipt received for the form(s) to facilitate processing.

If the applicant has not filed a notice of objection, complete form MR-93.1.1-V and/or form FP-159-V, setting out the reasons for the objection. Attach the completed form(s) to this application.

Also attach:

- a copy of each contested notice of assessment or determination; and
- the applicable documents listed in section 4.1 (**do not send us original documents**, but keep them in case we ask for them).

Note that Revenu Québec may ask you for additional documents. Be sure to keep all documents related to this application.

Sending the form

Send the completed and signed form, along with all supporting documents, to the following address:

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

You can also fax them to 418 577-5254 or 1 866 374-7286 (toll-free). If you fax them, do not mail the originals.

You will receive an acknowledgement of receipt explaining how to get information about the application.

Please inform Revenu Québec of any change of address.

Learn more

More information is available in the **Protecting Your Rights** section of the Revenu Québec website at revenuquebec.ca (once there, click **Informing You of Your Rights**, then **Your Options for Recourse**, then **Objection**).

1 Information about the applicant (please print)

Social insurance number	GST/HST account number	Québec enterprise number (NEQ)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Identification number	File	
<input type="text"/>	<input type="text"/>	
Individual's last name and first name or entity's name	Area code	Telephone
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address	Postal code	
<input type="text"/>	<input type="text"/>	
Authorized person's last name and first name (if applicable)	Title	
<input type="text"/>	<input type="text"/>	



2 Information about the representative

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

If applicable, enter the representative's Québec enterprise number (NEQ) or identification number. If the representative is registered for My Account for professional representatives, also enter his or her professional representative number.

Québec enterprise number (NEQ)	Identification number	Professional representative number
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Ms. Last name	First name	
<input type="checkbox"/> Mr. <input type="text"/>	<input type="text"/>	
Business name	Contact person	
<input type="text"/>	<input type="text"/>	
Address	Postal code	
<input type="text"/>	<input type="text"/>	
Area code Telephone (work) Extension	Area code Fax	Email
<input type="text"/>	<input type="text"/>	<input type="text"/>

3 Field(s) and notice(s) covered by this application

Check all that apply.

- Personal income tax (IP)
 Québec sales tax (TVQ)
- Corporation income tax (IC)
 Source deductions and employer contributions (RS)
- Goods and services tax (TPS/TVH)
- Other (A) [for example, fuel tax or tobacco tax]. Specify: _____

Field	Date of the notice of assessment or determination	Notice number	Taxation year or period

4 Application for an extension of the objection deadline**4.1 Applicant's situation**Check all that apply. Where supporting documents are required, do not attach any **originals**.

- Delay attributable to the representative**
 Provide the representative's name and attach proof of their mandate. Also attach copies of any documents showing that the applicant acted with diligence to follow up on the matter.
- Request for review further to the notice of assessment or determination**
 Provide the date of the request for review and attach a copy of the request and the decision rendered. Specify the name of the Revenu Québec employee(s) involved.
- Serious illness or accident**
 Attach a medical certificate or letter showing the following information: nature of the illness or accident; date on which the applicant became ill or the accident occurred; period of hospitalization; duration of treatment and expected date of recovery.
- Action attributable to Revenu Québec (for example, an error in the documents or information provided)**
 Attach supporting documents for the action attributable to Revenu Québec and specify the name of the employee(s) involved.
- Death in the immediate family**
 Attach a copy of the death certificate.
- Interruption of postal service**
 No document is required.



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4.1 Applicant's situation (continued) **Natural disaster, flood or fire**

Attach the police report, insurer's report or fire department report. If applicable, also attach a document showing the date on which activities resumed.

 Absence

Generally speaking, the deadline for filing an objection cannot be extended due to one's absence from one's home or residence. However, the absence may qualify if it led to unforeseen circumstances and you can demonstrate that, before leaving, the applicant did everything to ensure their affairs would be taken care of. In this case, explain the measures taken in detail.

If it was impossible to take measures before leaving, demonstrate the urgent, unforeseen and necessary nature of the absence.

Be sure to provide the exact dates of the absence and attach copies of documents proving them.

 Document availability

Show that the documents supporting the notice of objection were not available sooner.

 Other situation

Describe the situation and attach all relevant documents.

4.2 Justification for the application

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.

5 Certification

This part must be signed by the applicant. If the applicant is a legal person, partnership, trust or other legal entity, the form must be signed by 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 is designated in Part 2, that person is authorized to represent the applicant. The designated person will have access to all information pertaining to this application and will be able to discuss any related matter and act on behalf of the applicant. To that end, Revenu Québec is authorized to share with the representative any information that the person has provided or any document in the person's file regarding this application.

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

First and last name of the applicant or authorized person (please print)	Title (if applicable)			
Signature	Date	Area code	Telephone	Extension

Personal information with respect to the GST/HST is collected for purposes of the administration or enforcement of Part IX of the *Excise Tax Act*, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the *Privacy Act*, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.



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General Information

Situations that justify an extension of the objection deadline

Under the TAA

Revenu Québec can extend the filing deadline for an objection if the applicant demonstrates that:

- he or she was unable to file the objection on time or appoint someone to act on his or her behalf before the deadline; and
- the application was made as soon as circumstances permitted, but no later than one year after the deadline for filing an objection expired.

Under the ETA

Revenu Québec can extend the filing deadline for an objection if the applicant demonstrates that:

- he or she was unable to file the objection on time or appoint someone to act on his or her behalf, or truly intended to file an objection;
- the application was made as soon as circumstances permitted, but no later than one year after the deadline for filing an objection expired; and
- it would be just and equitable to grant the application given the reasons and circumstances set out.

Review of the Minister's decision

Under the TAA

Under the TAA, if the Minister refuses the application for an extension, the applicant can apply to the Court of Québec for a review of the decision within **90 days** after the day of the decision's mailing.

Under the ETA

Under the ETA, if the Minister refuses the application for an extension, the applicant can apply to the Tax Court of Canada for a review of the decision within **30 days** after the date of the decision.

Note

Differences between the TAA and ETA may require that two separate applications for review be filed: one for QST and one for GST/HST.

