

Application for the Cancellation or Waiver of Interest, Penalties or Charges

Use this form to apply, pursuant to section 94.1 of the *Tax Administration Act*, for the cancellation or waiver of interest, penalties or charges payable under tax legislation.

Pursuant to section 94.1, we can cancel or waive all or part of the interest, penalties or charges.

If the application is related to the GST/HST or the QST, use form FP-4288-V, *Application for the Cancellation or Waiver of GST/HST and QST-Related Interest or Penalties, or of QST-Related Charges*.

If the application is for the cancellation or waiver of penalties related to the *Sommaire périodique des ventes* that must be filed by restaurant establishment operators, use form MR-94.1.R-V, *Application for the Cancellation or Waiver of Penalties Related to the Sommaire Périodique des Ventes*.

Situations that may justify cancellation or waiver

We may cancel or waive interest, penalties or charges in the following situations, for example:

- You cannot repay your debt.
- You did not meet your tax obligations on time or in an adequate manner due to an action attributable to Revenu Québec.
- You did not meet your tax obligations because of an exceptional situation beyond your control (such situations are listed in section 3.1).

There are other situations in which we may cancel or waive interest, penalties or charges. We will analyze any specific circumstances described in sections 3.1 and 3.2.

Deadlines

We can cancel or waive the interest, penalties or charges imposed for a given period only if you file an application by the prescribed deadline.

Application for the cancellation or waiver of interest

We may cancel or waive the interest accrued during the ten calendar years preceding the calendar year in which you file your application, regardless of the year in which the debt was incurred.

Application for the cancellation or waiver of penalties and charges

You must file your application for cancellation or waiver of penalties or charges for a given period no later than the day that is ten calendar years after the end of that period.

Documents to be submitted with your application

Section 3.1 lists the documents to be submitted with the application according to your situation. We recommend you keep all relevant documents as you may be asked to provide them.

Sending your form

To file an **application for cancellation or waiver**, send this form, duly completed and signed, along with the appropriate documents, to one of the following addresses:

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

To file a **request for review**, send this form to the address on the letter informing you of our decision on your application for cancellation or waiver.

Request for review

No objection, contestation or appeal can be made with respect to the decision on an application for cancellation or waiver. However, if you are dissatisfied with the decision, complete parts 1, 2, 4 and 5 of this form to request a review of the decision.

To learn more

For more information, visit our website at revenuquebec.ca. Click **Protecting Your Rights**, then **Informing You of Your Rights** and finally **Your Options for Recourse**. You can also consult the document *Recourse for Your Tax-Related Problems* (IN-106-V).

Enter the applicable numbers

Social insurance number

Québec enterprise number (NEQ)

Identification number

File

1 Information on the applicant

Last name and first name of individual, or name of entity		Area code	Telephone	Extension
Address			Postal code	
First name and last name of authorized person (if applicable)		Title		

2 Information on the application

2.1 Nature of the application (check the appropriate box)

- Application for cancellation or waiver (complete section 2.2 and parts 3 and 5)
- Request for review of the decision on an application for cancellation or waiver (complete section 2.2 and parts 4 and 5)



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2.2 Field covered by the application (check the appropriate box or boxes)

Personal income tax (IP) Corporation income tax (IC) Source deductions and employer contributions (RS)

Other (O) [for example, fuel tax or tobacco tax]. Specify: _____

Field	Nature of the debt			Total amount* (if known)	Date of notice of assessment or statement of account (if applicable)	Notice of assessment number (if applicable)	Period or taxation year covered
	Interest	Penalties	Charges				
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

* Note that we are not required to pay a refund of less than \$2.

3 Application for cancellation or waiver

3.1 Check the box or boxes corresponding to your situation.

Inability to pay

Attach supporting documents that demonstrate your inability to pay, such as a breakdown of income, a list of assets and liabilities, or financial statements. Individuals can use form MR-94.1.A-V, *Application for the Evaluation of a Financial Situation*, to make this demonstration.

Action attributable to Revenu Québec (for example, an error in the documents or information we provided or an undue delay in processing)

Attach supporting documents for the error or delay attributable to Revenu Québec.

Exceptional situation beyond your control

Check the box corresponding to your situation and follow the instructions. You may check more than one box.

Serious illness or accident. Attach a medical certificate or letter showing the following information: nature of the illness or accident; date on which you became ill or date of accident; period of hospitalization; duration of treatment and expected date of recovery.

Death in the immediate family. Attach a copy of the death certificate.

Interruption of postal service. No document is required.

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.

Other exceptional situation

Describe the situation and attach all relevant documents.

3.2 Justify the application. Clearly explain how the situation prevented you from meeting your 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.

4 Request for review

Explain in detail why you believe the decision is unfair or unfounded. **Provide any new information and attach any new supporting document.** If there is not enough space, attach a sheet containing the required information.

5 Certification

If you are an authorized person and have never filed form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, enclose it with this form.

I certify that the information provided in this form is accurate and complete.

First name and last name of applicant or authorized person

Title (if applicable)

Signature

Date

Area code

Telephone

Extension



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