

# Application for the Cancellation or Waiver of Penalties Related to the *Sommaire Périodique des Ventes*

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 related to the *Sommaire périodique des ventes* (periodic sales summary). The summary is generated by a sales recording module (SRM) and contains commercial data (such as total sales and amounts of taxes) recorded by the SRM for a given period.

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 income tax payable, source deductions and employer contributions, or any tax other than the GST/HST or the QST, use form MR-94.1-V, *Application for the Cancellation or Waiver of 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*.

## Situations that can justify cancellation or waiver

We can cancel or waive penalties 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 penalties. We will analyze any specific circumstances described in sections 3.1 and 3.2.

## Deadline

We can cancel or waive the penalties imposed for a given period only if you file an application on or before the day that is 10 calendar years after the end of the period in question.

## Documents to be submitted with your application

Section 3.1 lists the documents to be submitted with the application according to your situation. We may also request other documents. 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:

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

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 the 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](http://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).

Identification number	File
	<b>T Q</b>

## 1 Information on the applicant (please print)

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)

### 2.2 Particulars of the penalties covered by the application (If there is not enough space, attach a sheet containing the required information.)

Date of the notice of assessment (if applicable)	Notice of assessment number (if applicable)	Establishment number	SRM number	Period covered	Amount (if known)*

\* 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(es) 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 can 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 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.

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#### 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.

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### 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.

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### 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.

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First name and last name of applicant or authorized person (please print)

\_\_\_\_\_  
Title (if applicable)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Area code

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension



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