INCOME TAX RETURN 2016

TP-1.D-V

T

If you received an identification label, place it here.
If you are planning to move, see page 13 in the guide.

3 If this is your first Québec income tax return, check this box. ☐

Information about you

(see page 15 in the guide)

Use blue or black ink.

1 Last name

2 First name

6 Date of birth Y M D

4 Sex: 1 ☐ male 2 ☐ female

5 Language of communication (if this is your first Québec income tax return): 1 ☐ French 2 ☐ English

7 Apartment | Street number | Street name, P.O. box

8 City, town or municipality | Province | 9 Postal code

11 Social insurance number

Your situation on **December 31, 2016** (see the definition of "spouse on December 31, 2016," at line 12 in the guide)

12 1 ☐ You **did not** have a spouse. 2 ☐ You **had** a spouse.

If your situation (line 12) has changed since 2015, enter the date of the change.

13 2 0 1 Y M D

If, on December 31, 2016, you were not resident in Québec, state where (prov., terr. or country) you were resident.

17

If you were resident in Canada for only part of the year, enter your date of arrival: your date of departure:

18 2 0 Y M D | 2 0 Y M D

Reason for your arrival or departure (see the guide) 0

If you entered a date on line 18, enter the income you earned while you were not resident in Canada. If you did not earn any income, enter 0.

19

Date of bankruptcy (where applicable)

21 2 0 1 6 M D

Period covered by the return:
1 ☐ before the bankruptcy
2 ☐ after the bankruptcy

Election concerning the calculation of QPP contributions on income from self-employment (if you checked box 1). See the guide. ☐

If you are the beneficiary of a designated trust, refer to the guide.

22 ☐

If the above information concerns a deceased person, enter the **date of death**.

20 2 0 1 Y M D

Information about your spouse on December 31, 2016

31 Last name

32 First name

If your spouse earned income from self-employment or received an RL-29 slip, check this box.

50 ☐

36 Date of birth Y M D

If your spouse died in 2016, enter the **date of death**.

37 2 0 1 6 M D

Your spouse's net income (**see the guide**). If your spouse had no income, enter 0.

51

If, on December 31, your spouse **was not resident** in Québec, state where (prov., terr. or country) he or she was resident.

52

41 Social insurance number

Solidarity tax credit

Complete **Schedule D** to claim the solidarity tax credit. Certain conditions apply. See page 17 in the guide.

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Total income

If you held employment outside Canada, check this box.	94				
If you held employment in Canada, outside Québec, check this box.	95				
CPP contribution	96		QPP contribution, *RL-1 slip, box B*	98	
Pensionable earnings (CPP)	96.1		Pensionable salary or wages (QPP), *RL-1 slip, box G*	98.1	
QPIP premium, *RL-1 slip, box H*	97		Taxable benefit included on line 101 below on which no QPP contribution was withheld	102	
Commissions received, *RL-1 slip, box M*	100				

Employment income, *RL-1 slip, box A*		101	
Correction of employment income, if you received an RL-22 slip (Work Chart 105)	+	105	
Other employment income (see the guide) Specify: 106 **0**	+	107	
Parental insurance benefits, *RL-6 slip, box A*	+	110	
Employment Insurance benefits, *T4E slip*	+	111	
Old Age Security pension, *T4A(OAS) slip*	+	114	
QPP or CPP benefits, *RL-2 slip, box C*	+	119	
Payments from a pension plan, an RRSP, a RRIF, a DPSP or a PRPP/VRSP, or annuities	+	122	
➔ Retirement income transferred by your spouse (see the guide)	+	123	
Dividends from taxable Canadian corporations: Actual amount of eligible dividends 166; Actual amount of ordinary dividends 167; Taxable amount	+	128	
Interest and other investment income	+	130	
Rental income. Attach form TP-128-V or your financial statements. Gross income 168; Net income	+	136	
Taxable capital gains (see the guide). **Complete Schedule G.**	+	139	
Support payments received (taxable amount)	+	142	
Social assistance payments, *RL-5 slip, box A*, and similar financial assistance, *RL-5 slip, box B*	+	147	
Income replacement indemnities and net federal supplements Specify: 149	+	148	
Other income (see the guide) Specify: 153	+	154	
Net business income (**line 34** of Schedule L)	+	164	
Add lines 101 and 105 through 164. **Total income**	=	199	

Net income

Deduction for workers (see the guide)		201				
Registered pension plan (RPP) deduction, *RL-1 slip, box D*	+	205				
Employment expenses and deductions Specify: 206	+	207				
RRSP or PRPP/VRSP deduction HBP or LLP 212	+	214				
Support payments made (deductible amount). See the guide. Recipient's social insurance number 224. Support payments made (deductible amount)	+	225				
Moving expenses. **Complete form TP-348-V.**	+	228				
Carrying charges and interest expenses (see lines 231 and 260 in the guide)	+	231				
Business investment loss. **Complete form TP-232.1-V.** Total losses 233; Allowable loss	+	234				
Deduction for residents of designated remote areas. **Complete form TP-350.1-V.**	+	236				
Deduction for exploration and development expenses	+	241				
Deduction for retirement income transferred to your spouse on December 31, 2016. **Complete Schedule Q.**	+	245				
Deduction for a repayment of amounts overpaid to you (see the guide)	+	246				
Deduction for amounts contributed to the QPP and the QPIP on income from self-employment	+	248				
Other deductions (see the guide) Specify: 249	+	250				
Carry-over of the adjustment of investment expenses (see the guide)	+	252				
Add lines 201 through 207, 214 through 231, and 234 through 252. **Total deductions**	=	254		▶	254	
Subtract line 254 from line 199.				=	256	
Adjustment of investment expenses (see the guide). **Complete Schedule N.**				+	260	
Add lines 256 and 260. If the result **is negative**, enter 0. **Carry the result to page 3.** **Net income**				=	275	

Taxable income

Amount from line 275				275	
Adjustment of deductions (see the guide)	Specify: 277		+	276	
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)			+	278	
Add lines 275 through 278.			=	279	
Deductions for strategic investments (see the guide)	Specify: 286	287			
Non-capital losses from other years	+	289			
Net capital losses from other years (see lines 276 and 290 in the guide)	+	290			
Capital gains deduction (see the guide)	+	292			
Deduction for an Indian	+	293			
Deductions for certain income (see the guide)	+	295			
Miscellaneous deductions (see the guide)	Specify: 296 +	297			
Add lines 287 through 297.	**Total deductions** =	298	▶ −	298	
Subtract line 298 from line 279. If the result **is negative**, enter 0.			**Taxable income** =	299	

Non-refundable tax credits

Basic personal amount			350	**11,550 00**
Adjustment for income replacement indemnities (maximum $10,395). See the guide.		−	358	
Subtract line 358 from line 350.		=	359	
Age amount, amount for a person living alone and amount for retirement income. **Complete Schedule B.**		+	361	
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. **Complete Schedule A.**		+	367	
Amount for a severe and prolonged impairment in mental or physical functions (see the guide)		+	376	
Expenses for medical services not available in your area		+	378	
Medical expenses. **Complete Schedule B.**		+	381	
Interest paid on a student loan. **Complete Schedule M.**	Amount claimed	+	385	
Add lines 359 through 385.		=	388	
		×		**20%**
Multiply line 388 by 20%.		=	389	
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide)	Specify: 390.1	+	390	
Tax credit for workers 64 or older (see the guide)		+	391	
Tax credit for recent graduates working in remote resource regions. **Complete form TP-776.1.ND-V.**		+	392	
Tax credits for donations and gifts (see the guide)	Amount from line 1 of Work Chart 395: 393	+	395	
Tax credit for union, professional or other dues	397.1 × **10%** ▶	+	397	
Tax credit for tuition or examination fees. **Complete Schedule T.**		+	398	
Tax credit for tuition or examination fees transferred by a child (see the guide)		+	398.1	
Add lines 389 through 392, 395, 397, 398 and 398.1.	**Non-refundable tax-credits**	=	399	

Income tax and contributions

Income tax on taxable income. **Complete Work Chart 401**. If you must complete form TP-22-V or TP-25-V, check box 403.	403 ☐			401	
Non-refundable tax credits (line 399)			−	406	
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter the amount from line 413 of Schedule E instead. **If you are completing form TP-766.2-V**, check box 404. If you are completing **Part 4 of form TP-766.2-V**, check box 405.	404 ☐ 405 ☐		=	413	
Tax credit for contributions to authorized Québec political parties (**Work Chart 414**)		414			
Dividend tax credit	+	415			
Tax credit for the acquisition of Capital régional et coopératif Desjardins shares, *RL-26 slip, box B*	+	422			
Tax credit for a labour-sponsored fund (see the guide)	+	424			
Add lines 414 through 424.	=	425	▶ −	425	
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide.			=	430	
Credits transferred from one spouse to the other (see the guide)			−	431	
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. If the result **is negative**, enter 0. Carry the result to page 4.			=	432	

Amount from line 432				432
Additional contribution for subsidized educational childcare. **Complete Schedule I.**			+	434
Annual registration fee for the enterprise register (**see the guide**)	437	2 2		
Is the information in the enterprise register correct?	436	☐ Yes ☐ No	+	438
QPIP premium on income from self-employment or employment outside Québec. **Complete Schedule R.**			+	439
Advance payments of tax credits, *RL-19 slip, box A, B, C, D* or *G*			+	441
Special taxes (see the guide) Specify:	442		+	443
QPP contribution on income from self-employment (**Work Chart 445**)	444		+	445
Contribution to the health services fund. **Complete Schedule F.**			+	446
Premium payable under the Québec prescription drug insurance plan. **Complete Schedule K or enter the number** corresponding to your situation in box 449.	449		+	447
Health contribution — Number of dependent children	448.1			
Complete Work Chart 448 or enter the number corresponding to your situation in box 448.2.	448.2		+	448
Add lines 432 through 448. **Income tax and contributions**			=	450

Refund or balance due

Québec income tax withheld at source, as shown on your RL slips or other information slips		451				
Amount from line 58 of your Schedule Q	−	451.1				
Subtract line 451.1 from line 451.	=	451.2		451.2		
Québec income tax withholding transferred by your spouse			+	451.3		
QPP or CPP overpayment			+	452		
Income tax paid in instalments			+	453		
Transferable portion of the income tax withheld for another province			+	454		
Tax credit for childcare expenses. **Complete Schedule C.**			+	455		
Tax credits respecting the work premium. **Complete Schedule P.**			+	456		
QPIP overpayment			+	457		
Tax credit for home-support services for seniors. **Complete Schedule J.**			+	458		
QST rebate for employees and partners			+	459		
Tax shield			+	460		
Other credits (see the guide) Specify:		461	+	462		
Add lines 451.2 through 462. **Income tax paid and other credits**			=	465		
Financial compensation for home-support services (see the guide)			+	466		
Add lines 465 and 466.			=	468		468
Subtract line 468 from line 450.					=	470

To find out how to register for direct deposit, see page 9 in the guide.

		Refund	
Amount from line 470, *if it is negative*		474	
Refund transferred to your spouse. See the guide before entering an amount.	−	476	
Subtract line 476 from line 474. **Refund**	=	478	
Accelerated refund (see the guide)		480	

		Balance due	
Amount from line 470, *if it is positive*		475	
Amount transferred by your spouse. See the guide before entering an amount.	−	477	
Subtract line 477 from line 475. You are not required to pay a balance of less than $2. **Balance due**	=	479	
Amount enclosed. Complete the remittance slip and make your cheque or money order payable to the **Minister of Revenue of Québec**. Attach your payment and the remittance slip to page 1.		481	

I certify that, in this return and in any documents attached to it, the information about me is accurate and complete, and fully discloses all of my income.

If I am entitled to a refund and **have entered an amount on line 476**, I agree to have the amount applied to the payment of my spouse's balance due (line 475 of my spouse's return).

If I entered an amount on line 123, I have elected to add part of my spouse's retirement income to my income.

Signature x

Date

498 Area code Telephone (home or cell)

499 Area code Telephone (work) Extension

We may compare the information in this return with information obtained from other sources or communicate it to other government departments and bodies.