GUIDE INCOME TAX RETURN 2018
revenuquebec.ca
FILING YOUR INCOME TAX RETURN SHOWS THAT YOU CARE ABOUT OUR SOCIETY.

On behalf of each and every Québec citizen, we thank you!
It’s easy
It’s My Account

START SAVING TIME
LOG IN TODAY
Even though you can now receive the solidarity tax credit without actually claiming it, you should still complete Schedule D to make sure that you get the full amount you’re entitled to.

Go to our website to find out more. revenuquebec.ca
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DID YOU KNOW THERE ARE MORE THAN 75 DEDUCTIONS AND 50 TAX CREDITS YOU CAN CLAIM?

Go to our website to find out more.
revenuquebec.ca
**NEW FOR 2018**

**Senior assistance tax credit**
If you were 70 or over on December 31, 2018, you may be entitled to the senior assistance tax credit. The maximum tax credit is $400 if you had a spouse on December 31, 2018, or $200 if you did not. You can receive it even if you do not claim it in your income tax return.

*See point 35 in the instructions for line 462.*

**Automatic payment of certain tax credits**
You no longer have to claim the solidarity tax credit (basic amount and spouse’s portion of the QST component), the work premium or the tax shield. However, to make sure that you receive the full amount you are entitled to, you should complete Schedule D or P.

**Home buyers’ tax credit**
If you bought a qualifying home in 2018, you may be entitled to the home buyers’ tax credit.

*See the instructions for line 396.*

![RÉNOVERT]

**RÉNOVERT tax credit**
The period of eligibility for the RÉNOVERT tax credit has been extended to March 31, 2019. For more information about this tax credit, see point 32 in the instructions for line 462.

**Tax credit for experienced workers**
The age of eligibility for the tax credit for experienced workers has been lowered from 63 to 61, and the maximum eligible work income on which the credit is calculated has been increased from $8,000 to $11,000 for workers 65 or over. The maximum tax credit is $1,650.

*See the instructions for line 391.*

**Tax credit for childcare expenses**
The limits on certain expenses have been increased. The limit on childcare expenses for a child with a severe and prolonged impairment of mental or physical functions has been increased from $11,000 to $13,000, while the limit for a child born after December 31, 2011, has been increased from $9,000 to $9,500.

*See the instructions for line 455.*

**Tax credit for a labour-sponsored fund**
The rate of the tax credit for a labour-sponsored fund has been maintained at 20% for eligible shares in Fondaction (le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi) acquired after May 31, 2018, but before June 1, 2021.

**Dividends from taxable Canadian corporations**

**Gross-up percentage**
On January 1, 2018, the gross-up percentage for ordinary dividends went from 17% to 16%. See the instructions for line 128.

**Rate of the dividend tax credit**
On January 1, 2018, the rate of the dividend tax credit applicable to the actual amount of ordinary dividends went from 8.2485% (the rate for 2017) to:
- 8.178%, for the period from January 1 to March 27, 2018; and
- 7.2848%, for the period from March 28 to December 31, 2018.

The rate of the tax credit applicable to the actual amount of eligible dividends went from 16.422% to 16.3668% for the period from March 28 to December 31, 2018.

*See the instructions for line 415.*

**Tax credits for Capital régional et coopératif Desjardins shares**

**Tax credit for the acquisition of Capital régional et coopératif Desjardins shares**
The rate of the tax credit for the acquisition of Capital régional et coopératif Desjardins shares has been reduced from 40% to 35% for shares acquired after February 28, 2018.

**Tax credit for the exchange of Capital régional et coopératif Desjardins shares**
For 2018, 2019 and 2020, you can claim a non-refundable tax credit equal to 10% of the value of exchanged Capital régional et coopératif Desjardins shares. For more information on this tax credit, see the instructions for line 422.

**Amount for a person living alone**
Beginning in 2018, grandparents and great-grandparents living with their grandchildren or great-grandchildren who are full-time students aged 18 or older are eligible for the amount for a person living alone.

*See the instructions for line 361.*
Independent living tax credit for seniors
The ineligible portion of expenses paid to acquire eligible equipment or fixtures has been reduced from $500 to $250. In addition, alert systems for the hearing-impaired, hearing aids, non-motorized wheelchairs and other equipment and fixtures are now eligible.

See point 24 in the instructions for line 462.

Tax credit for caregivers
Changes have been made to the tax credit for caregivers.
Beginning in 2018, the tax credit is open to a fourth type of caregiver—those who support an eligible relative whom they regularly and continuously assist in carrying out a basic activity of daily living.

See point 2 in the instructions for line 462.

Volunteer respite services
The minimum number of hours of service you must provide to a caregiver has been reduced from 400 to 200.

See point 20 in the instructions for line 462.

Tax credit for a large cultural donation
The eligibility period for the tax credit for a large cultural donation has been extended to 2023. You can therefore claim the credit if you made such a donation in 2018 and meet the requirements.

See the instructions for line 395.

Tax credit for taxi drivers or taxi owners
Taxi drivers
For 2018, the maximum tax credit for taxi owners has been increased from $1,069 to $1,074. (In 2017, it rose from $569 to $1,069.)

See point 3 in the instructions for line 462.

Tax credit for an on-the-job training period
Changes have been made to the tax credit for an on-the-job training period.
The rate of the tax credit has been increased for training periods in resource regions begun after March 27, 2018.

See point 7 in the instructions for line 462.

Tightened income splitting rules
Under new rules that came into effect in 2018, the special tax on split income now applies to individuals 18 or older and to other types of income.

You can deduct split income on line 295.

See page 25.

Québec prescription drug insurance plan
On July 1, 2018, the contribution rates for the Québec prescription drug insurance plan were decreased. Consequently, the maximum premium has been reduced from $667 to $616. The maximum premium for 2018 is therefore $641.50.

You do not have to pay a premium if any of the following situations apply to you:
• You did not have a spouse on December 31, 2018, and the amount on line 275 of your return is $16,120 or less.
• You had a spouse on December 31, 2018, and the amount on line 275 of your return plus the amount on line 275 of your spouse’s return totals $26,120 or less.
• You were born before January 1, 1953, and all your medications were free throughout 2018 because you received 94% or more of the Guaranteed Income Supplement (calculated without the top-up benefit).

Beginning April 1, 2018, months for which you or your spouse received payments under the Aim for Employment Program will not be taken into account when calculating the Québec prescription drug insurance premium.

Full indexation of the tax system
A number of other amounts have been increased, including the following:
• the deduction for workers (line 201);
• the basic personal amount (line 350);
• the income thresholds at which certain tax credits are reduced;
• the amount for a person living alone (line 20 of Schedule B);
• the age amount (line 22 of Schedule B); and
• the basic exemption for calculating the contribution to the health services fund (Schedule F).
GENERAL INFORMATION

Read this section before entering any information in your income tax return.

Abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CPP</td>
<td>Canada Pension Plan</td>
</tr>
<tr>
<td>DPSP</td>
<td>Deferred profit-sharing plan</td>
</tr>
<tr>
<td>PRPP</td>
<td>Pooled registered pension plan</td>
</tr>
<tr>
<td>QPIP</td>
<td>Québec parental insurance plan</td>
</tr>
<tr>
<td>QPP</td>
<td>Québec Pension Plan</td>
</tr>
<tr>
<td>RDSP</td>
<td>Registered disability savings plan</td>
</tr>
<tr>
<td>RESP</td>
<td>Registered education savings plan</td>
</tr>
<tr>
<td>RPP</td>
<td>Registered pension plan</td>
</tr>
<tr>
<td>RRIF</td>
<td>Registered retirement income fund</td>
</tr>
<tr>
<td>RRSP</td>
<td>Registered retirement savings plan</td>
</tr>
<tr>
<td>TFSA</td>
<td>Tax-free savings account</td>
</tr>
<tr>
<td>VRSP</td>
<td>Voluntary retirement savings plan</td>
</tr>
</tbody>
</table>

FILING YOUR INCOME TAX RETURN

Are you required to file an income tax return?

You must file a return for 2018 if any of the following situations apply to you:

- You were resident in Québec on December 31, 2018, and you are required to pay:
  - income tax;
  - a contribution to the Québec Pension Plan;
  - a Québec parental insurance plan premium; or
  - a contribution to the health services fund.

- You were resident in Québec on December 31, 2018, and:
  - you disposed of capital property (shares, bonds, debt obligations, land, buildings, etc.);
  - you realized a capital gain (such as a capital gain allocated to you by a mutual fund or a trust);
  - you are reporting a capital gain resulting from a 2017 reserve; or
  - you worked in the restaurant and hotel sector and you received tips (the amount of tips may be shown in box S or box T of your RL-1 slip).

- You are the beneficiary of a designated trust (see the instructions for line 22).

- You are required to pay a premium under the Québec prescription drug insurance plan (see the instructions in Schedule K).

- You are required to pay the additional contribution for subsidized educational childcare.

- You were resident in Canada, outside Québec, but you carried on a business or practised a profession in Québec, and:
  - you are required to pay Québec income tax;
  - you disposed of capital property; or
  - you are reporting a capital gain resulting from a 2017 reserve.

- You ceased to reside in Canada in 2018 and were resident in Québec on the day you ceased to reside in Canada (regardless of where you were living on December 31, 2018).

- You were not resident in Canada at any point in the year and:
  - you were employed in Québec;
  - you carried on a business in Québec; or
  - you disposed of taxable Québec property.

- You are the sole proprietor of a business and are required to pay the annual registration fee for the enterprise register.

- You wish to transfer retirement income to your spouse or your spouse wishes to transfer retirement income to you.

- You or your spouse wishes to receive the child assistance payment from Retraite Québec (both of you must file an income tax return in this case).

- You or your spouse wishes to receive the shelter allowance under the shelter allowance program for the period from October 1, 2019, to September 30, 2020 (both of you must file an income tax return in this case).

- You were resident in Québec on December 31, 2018, and you wish to receive the solidarity tax credit (if you have a spouse, both of you must file an income tax return in this case).

- You have no income tax payable for 2018 because:
  - you are deducting a loss sustained in a previous year; or
  - your spouse on December 31, 2018, is transferring the unused portion of his or her non-refundable tax credits to you.

- In 2018, you received advance payments of:
  - the tax credit for childcare expenses;
  - any of the tax credits respecting the work premium (the work premium, the adapted work premium or the supplement to the work premium [for former recipients of social assistance]);
  - the tax credit for home-support services for seniors;
  - the tax credit for the treatment of infertility; or
  - the tax credit for the restoration of a secondary residence.

- You wish to transfer:
  - the unused portion of your non-refundable tax credits to your spouse so that your spouse can reduce his or her income tax (lines 430 and 431);
  - an amount as a child 18 or over enrolled in post-secondary studies to your father or mother (Schedule S); or
  - all or part of your tuition or examination fees, paid for 2018, to one of your or your spouse’s parents or grandparents (Schedule T).

- You wish to claim one or more of the following:
  - the tax credit for childcare expenses (line 455);
  - any of the tax credits respecting the work premium (the work premium, the adapted work premium or the supplement to the work premium [for former recipients of social assistance]) (line 456);
  - the tax credit for home-support services for seniors (line 458);
  - the QST rebate for employees and partners (line 459);
  - the tax shield (line 460);
  - any other credits or refunds covered on line 462.

- You are a senior and you wish to apply for a grant to help offset a municipal tax increase.
Non-residents of Canada

You may have to file an income tax return if you were not a Canadian resident in 2018 but you earned income from sources in Québec because:

• you were employed in Québec;
• you carried on a business in Québec; or
• you disposed of taxable Québec property.

For more information, contact us.

You or your spouse was exempt from income tax

If you or your spouse on December 31, 2018, was exempt from paying income tax because one of you worked for an international organization, the government of a foreign country or an office of a political subdivision of a foreign state recognized by the Ministère des Finances, neither of you is entitled to any of the following tax measures and credits:

• the solidarity tax credit;
• the transfer of retirement income from one spouse to the other (line 123);
• the tax credits respecting the work premium (line 456);
• the tax credit for adoption expenses (line 462);
• the tax credit for the treatment of infertility (line 462);
• the tax credit for children’s activities (line 462);
• the tax credit for seniors’ activities (line 462); and
• the senior assistance tax credit.

Completing your return

To complete your return correctly, be sure to follow the instructions below.

• See what’s new for the 2018 taxation year on pages 7 and 8 of this guide.
• Make sure you have all the documents you need to complete your return (RL slips or other information slips, supporting documents, etc.). Note that you should have received all of your slips by late February, except for the RL-15 and RL-16 slips, which do not have to be sent to you until the end of March.
• Refer to the back of your RL slips to find out on which line of the return you must enter the amounts shown on the slips. (English courtesy translations of RL slips are available on our website.)
• Refer to this guide for information on completing the various lines of the return. The work charts mentioned in the guide and on the return follow the schedules.
• Key terms are printed in blue and are defined in yellow-shaded boxes. Read the definitions; they will help you understand the text.
• Contact us if you need more information about a particular subject. Our contact information is at the end of this guide.
• Use blue or black ink.
• Remember to sign and date your return and to provide your phone number(s).

• Enclose all of the required documents (schedules, forms and any slips pertaining to income earned outside Québec). If you fail to do so, a deduction or tax credit may be disallowed or the processing of your return may be delayed.

Do not enclose:

– your RL slips;
– your federal information slips (except those pertaining to income earned outside Québec); or
– your receipts and other supporting documents (except where otherwise indicated; see “RL slips, receipts and other supporting documents” on page 14).

However, you must keep these documents in case we ask for them. As a rule, you are required to keep them for six years following the taxation year to which they relate (see “How long must you keep your supporting documents, records and books of account?” on page 15).

• If you are required to enclose a form with your return (for example, to claim a tax credit or a deduction), you can print the form from our website or order it online or by phone. See our contact information at the end of the guide.
• Use the return envelope provided in the “Forms” booklet. Make sure you use enough postage so that the envelope is not returned to you by Canada Post. Write your name and address in the upper left-hand corner of the envelope.
You declared bankruptcy

If you declared bankruptcy in 2018, you (or your trustee in bankruptcy) may be required to file two returns: the first for the period from January 1, 2018, to the day preceding the date of bankruptcy and the second for the period from the date of bankruptcy to the end of 2018. On line 21 of the return, you must enter the date of bankruptcy and indicate which period is covered by the return. If you earned income as a self-employed person and you wish to make QPP contributions based on your pensionable earnings for the entire calendar year, check the appropriate box on line 21 of your return for the period before the bankruptcy (see “Contributions and premiums” on the next page).

You are not considered to have declared bankruptcy if you filed a proposal in bankruptcy or a consumer proposal, in which case you must file a single income tax return for the entire year.

Non-refundable tax credits

In each of the two returns you are required to file, you must, as a rule, reduce certain amounts used to calculate your non-refundable tax credits in proportion to the number of days in the period covered by the return.

Special cases

The amounts below can be claimed only in the income tax return you are filing for the period after the bankruptcy:

• the age amount, the amount for a person living alone and the amount for retirement income (line 361);
• the amount for medical expenses (line 381); and
• the tax credit for recent graduates working in remote resource regions (line 392).

To calculate the amount to which you are entitled, you must take into account your income for the entire year.

In the return you are filing for the period after the bankruptcy or in a return for a future year, you cannot claim a tax credit for any of the following if they were paid before your bankruptcy: tuition or examination fees (line 398), interest on a student loan (line 385) or donations and gifts (line 395). Nor can you claim, in such returns, the alternative minimum tax carried over from a previous year (line 13 of Schedule E) or a carry-over of the adjustment of investment expenses.

If you are claiming the home buyers’ tax credit, you must do so in the return for the period during which you purchased the qualifying home (either before or after the bankruptcy). Note that you cannot claim an amount greater than what you would have been able to claim for 2018 if you had not declared bankruptcy.

If you wish to claim the tax credit for experienced workers, contact us.

Refundable tax credits and other amounts

The following can be claimed only in the return for the period after the bankruptcy:

• the tax credits for Capital régional et coopératif Desjardins shares (line 422);
• credits transferred from one spouse to the other (line 431);
• the tax credit for childcare expenses (line 455);
• the tax credits respecting the work premium (line 456);
• the tax credit for home-support services for seniors (line 458);
• the tax shield (line 460); and
• the following credits (line 462):
  – the refundable tax credit for medical expenses,
  – the tax credit for caregivers,
  – the tax credit for taxi drivers or taxi owners,
  – the property tax refund for forest producers,
  – the tax credit for adoption expenses,
  – the tax credit for the treatment of infertility,
  – the tax credit for top-level athletes,
  – the tax credit for volunteer respite services,
  – the tax credit for respite of caregivers,
  – the independent living tax credit for seniors,
  – the tax credit for children’s activities,
  – the tax credit for seniors’ activities,
  – the grant for seniors to offset a municipal tax increase,
  – the RénoVert tax credit,
  – the tax credit for the upgrading of residential waste water treatment systems,
  – the tax credit for the restoration of a secondary residence, and
  – the senior assistance tax credit.

If you are required to take your family income into account in calculating any of the above credits or other amounts, make sure you take into account this income for the entire year.

Solidarity tax credit

If you would like to receive the solidarity tax credit, claim it in your return for the period after the bankruptcy. That way, we will only take into account your income for the period after the bankruptcy when calculating the tax credit.

Advance payments of tax credits

Advance payments of the following tax credits (line 441) must be entered only in the return for the period after the bankruptcy:

• any of the tax credits respecting the work premium;
• the tax credit for childcare expenses;
• the tax credit for home-support services for seniors;
Contributions and premiums

You must calculate the following contributions and premiums in both returns, taking into account your income subject to the contributions and premiums for the period covered by each return:

- the Québec parental insurance plan premium (line 439);
- the Québec Pension Plan (QPP) contribution on income from self-employment (line 445); and
- the contribution to the health services fund (line 446).

That said, you can choose to make QPP contributions on your income from self-employment in the return for the period after the bankruptcy while taking into account your income subject to the contribution for the entire calendar year. To do so:

- check the box to that effect on line 21 of your return for the period before the bankruptcy; and
- enter the contribution payable on line 445 of your return for the period after the bankruptcy.

You must calculate the premium payable under the Québec prescription drug insurance plan (line 447) only in the return for the period after the bankruptcy.

Then, complete Schedule K as though you did not declare bankruptcy. We will calculate the amount of your contribution attributable to the period after the bankruptcy.

For more information, contact us.

Additional contribution for subsidized educational childcare services

If you received an RL-30 slip, use your family income for the entire year to determine whether you are required to pay the additional contribution for subsidized educational childcare services (line 434) and calculate the daily contribution. Your family income includes your income before and after the bankruptcy and, if applicable, that of your spouse on December 31, 2018.

You must also calculate the additional contribution separately for the period before and the period after the bankruptcy, taking into account the number of days in each period.

To calculate the additional contribution, complete Schedule I.

Trustee in bankruptcy

If, pursuant to section 782 of the Taxation Act, you (as the trustee in bankruptcy) must file an income tax return to report income from transactions related to the bankruptcy, clearly write “section 782” at the top of the return.

Publications

The brochures and guides listed below may be useful when completing your income tax return. You can consult them on our website at revenuquebec.ca. Most of them can also be ordered online or by phone. See our contact information at the end of this guide.

IN-100-V Individuals and Rental Income
IN-103-V Refundable Tax Credit for Childcare Expenses
IN-105-V Instalment Payments of Income Tax
IN-106-V Recourse for Your Tax-Related Problems
IN-112-V Tax Credit for Tuition or Examination Fees
IN-114-V Bankruptcy
IN-117-V Guide to Filing the Income Tax Return of a Deceased Person
IN-118-V Employment Expenses
IN-119-V New Residents and Income Tax
IN-120-V Capital Gains and Losses
IN-125-V The Tax Effects of Financial Assistance Received as a Result of a Disaster
IN-128-V The Tax Effects of Separation and Divorce
IN-130-V Medical Expenses
IN-132-V Tax Benefits and Persons with Disabilities
IN-151-V Overview of the Tax Credit for Home-Support Services for Seniors
IN-155-V Business and Professional Income
IN-189-V Home Childcare Providers
IN-245-V The Work Premium, Adapted Work Premium and Supplement to the Work Premium
IN-251-V Questions About Tips: Employees
IN-300-V Are You Self-Employed? Taxation Reference Tool
IN-301-V Employee or Self-Employed Person?
IN-307-V New Businesses and Taxation
IN-309-V Voluntary Disclosure: Rectifying Your Tax Situation
IN-311-V Seniors and Taxation
IN-313-V Estates and Taxation
How to submit your return

Using software
If you complete your income tax return using commercial software, you can file your completed return either:

• online, using NetFile Québec; or

• on paper, by printing your return and mailing it to us.

You can also have a person accredited by Revenu Québec file your return for you. Note that accredited persons who file more than 10 income tax returns for clients are required to file them online.

Filing online
When you file online, your return is processed faster because certain steps (such as mailing and manual processing) are eliminated. Also, you receive quick confirmation that your return has been received.

NOTE
If you file your return online, do not mail us a paper copy of your return or any of the related documents.

If you use commercial software to file your return, make sure that it has been authorized by Revenu Québec and can be used to file your return online. While most personal income tax returns can be filed online, certain restrictions apply. For more information, consult our website at revenuquebec.ca.

If your software allows, you can file your return online even if this is your first time filing an income tax return.

For more information, go to our website.

Filing by mail
If you use commercial software to complete your return and are mailing your return along with the required documents (schedules and forms), make sure that:

• you enclose forms TPF-1.U-V, Income Tax Return Data, and TPF-1.W-V, Keying Summary for the Income Tax Return, as well as the following, as applicable:
  – form TPF-1.Y-V, Keying Summary for Form TP-128-V, Form TP-80-V and Form TP-80.1-V, and

• you use white, letter-size paper;

• the print quality is good and the forms are printed in portrait format; and

• the authorization number is shown in the upper right-hand corner of the forms.

If you do not comply with all of these requirements, we may send back your return without processing it.

IMPORTANT
We do not verify whether the software you are using takes into account all relevant tax legislation and correctly performs all calculations and data transfers. Therefore, we cannot be held responsible for programming errors resulting in the incorrect calculation of your income tax, contributions and premiums payable.

The use of the software and the accuracy of the data transmitted are your responsibility and that of the software developer.

Using our forms
Mail us your income tax return, making sure to enclose all the required schedules and forms. See the next section for instructions on what to do with your RL slips, receipts and other supporting documents.

You can pick up a copy of the “Forms” and “Guide” booklets at most Desjardins caisses. You can also print the income tax return and schedules from our website at revenuquebec.ca.
RL slips, receipts and other supporting documents

If you are filing your return using software, do not send us any supporting documents with your return.

However, if you are filing your return using our paper forms, you must enclose any federal information slips concerning income earned outside Québec, as well as the documents referred to in the instructions for the lines of the return (see below). Do not enclose any other documents.

- line 11, under “Special cases” (note concerning the change in your social insurance number)
- line 18, point 7 and under “Supporting documents”
- line 101, under “You worked in Québec but did not receive an RL-1 slip”
- line 107, point 5
- line 136 (documents to be enclosed if you are not completing form TP-128-V or if you are a member of a partnership from which you did not receive an RL-15 slip)
- line 154, point 3 (detailed statement of your expenses, if you received any research grants)
- line 164 (documents to be enclosed if you are not completing form TP-80-V, if your income was derived from farming or fishing or if you are a member of a partnership from which you did not receive an RL-15 slip)
- line 207, points 5 and 7 (detailed statement of your expenses, if you are not completing form TP-59-V)
- line 225 (sheet to enclose if you paid support for the benefit of more than one person)
- line 250, point 17
- line 297, point 2 (document to be enclosed if you did not receive an RL-1 slip)
- line 297, point 21 (copy of a valid forest producer’s certificate)
- line 462, point 8

Regardless of how you file your return, you must keep all your slips and supporting documents in case we ask for them. As a rule, you are required to keep them for six years following the taxation year to which they relate (see “How long must you keep your supporting documents, records and books of account?” on the next page).

Certificate respecting an impairment

If you are claiming certain deductions or tax credits, you may be required to provide a certificate attesting to a severe and prolonged impairment in mental or physical functions. The requirement applies if:

- you have never provided such a certificate; or
- we ask you to provide a new certificate.

If you are required to provide such a certificate, you can file either a copy of Canada Revenue Agency form T2201, Disability Tax Credit Certificate, or our own form TP-752.0.14-V, Certificate Respecting an Impairment. You must, however, file form TP-752.0.14-V if you are required to provide us with a certificate confirming:

- that the impairment is considered severe and prolonged because of a chronic disease that requires that you undergo, at least twice a week for a total of at least 14 hours per week, therapy essential to sustaining one of your vital functions;
- that the person in respect of whom you are claiming the tax credit for caregivers is unable to live alone or has a severe and prolonged impairment that renders him or her unable to perform a basic activity of daily living.

You must notify us if your health or the health of the person concerned has improved since the last time a certificate was submitted.

To determine whether the person for whom a certificate has been filed has a severe and prolonged impairment in mental or physical functions, we may ask you to provide information from his or her medical records. We may also request the opinion of another organization.

Filing deadlines

You can file your return online starting on February 18, 2019. However, we will not start processing returns until March 6, 2019.

When is your return due?

Your income tax return for 2018 must be filed by April 30, 2019. If, in 2018, you or your spouse carried on a business or earned income as a person responsible for a family-type resource or an intermediate resource, you have until June 15, 2019, to file your return (see “Filing deadline” in the instructions for line 164). Regardless of the filing deadline that applies, any balance due for 2018 must be paid by April 30, 2019. After that date, we will calculate interest on the unpaid balance.

Penalties

If you file your return after the deadline (April 30 or June 15, if you or your spouse carried on a business or earned income as a person responsible for a family-type resource or an intermediate resource in 2018) and you have a balance due for the 2018 taxation year, you are liable to a 5% penalty on any balance not paid by April 30, 2019 (or June 15, 2019). You are liable to an additional 1% penalty for every complete month your return is late (up to a maximum of 12 months). If, for example, you file your return on July 20, 2019, when you should have filed it by April 30, 2019, you will be charged a penalty equal to 7% of the balance not paid by April 30, 2019 (that is, 5% plus 2% for the two complete months your return was late).

NOTE

Even if you are unable to pay the full amount of your balance due by April 30, 2019, file your return no later than the deadline to avoid the above-mentioned penalties.
Interest on a balance due
If you have a balance due for 2018 (line 479), we will charge you interest as of May 1, 2019, on any amount owing on that date.

If your balance due (line 479) is reduced because the person who was your spouse on the last day of 2018 (not necessarily your “spouse on December 31, 2018”; see the definitions at line 12) transfers all or part of his or her income tax refund to you (line 476 of his or her return), we will not charge you interest on the portion of your balance due that corresponds to the amount transferred by your spouse (line 477 of your return), provided your spouse’s return is filed before May 1, 2019.

Interest on a refund
If you are entitled to an income tax refund (line 478) for the 2018 taxation year, the interest we pay you will be calculated as of the later of the following dates:
• June 15, 2019;
• the 46th day after the day on which you file your return.

How long do we have to review your income tax return?
Upon receiving your income tax return, we will carry out a cursory review and send you a notice of assessment.

We generally have three years from the date of the notice of assessment to carry out a more in-depth review and, if necessary, issue a notice of reassessment (interest will be calculated on any balance owing at that time). You must keep all documents substantiating the information provided in your return (RL slips, information slips, receipts and supporting documents), as we may ask for them if such a review is carried out.

How long must you keep your supporting documents, records and books of account?
As a rule, you are required to keep your supporting documents (on paper or electronically) for at least six years following the taxation year to which they relate. If you file your income tax return late, keep them for six years after the date on which you file the return.

The same rule applies to the records and books of account you are required to keep when you operate a business. These documents may be kept either on paper or electronically and must contain the information that we need in order to verify your business income and expenses.

Receiving notices only online
You can choose to receive the following notices online in My Account for individuals instead of by mail:
• the notice of assessment relating to your income tax return;
• any notices relating to the solidarity tax credit.

For more information, see form TP-1008-V, Consent to Have Revenu Québec Provide Notices Online Only, which is included in the “Forms” booklet.

Communicating confidential information to your representative
You can authorize a person (such as your spouse or an accountant) to represent you or obtain information on your behalf. If you want us to communicate information concerning your income tax return to a designated third party, complete and sign form MR-69-V, Authorization to Communicate Information or Power of Attorney. An authorization or a power of attorney is valid indefinitely, unless you enter an end date in the form. To cancel a power of attorney or an authorization, use form MR-69.R-V, Revocation of Authorization to Communicate Information or of Power of Attorney.

Change of address
If your address changes after you file your return, notify us as soon as possible.

You can give us your new address online, by mail or by phone. See our contact information at the end of this guide.

To notify us of your change of address online, use the Change of Address service at revenuquebec.ca. If you are not registered for My Account for individuals, you will have to confirm your identity by giving your social insurance number, your date of birth, your current postal code and the amount (excluding cents) entered on line 199 of your return for the last taxation year for which we sent you a notice of assessment. From our website, you can follow the link to the Service québécois de changement d’adresse online service to notify five other Québec government departments and agencies of the change.

If you choose to notify us by mail, send us a letter containing your social insurance number, your new address and the date of the change. Make sure you sign the letter.

If you are registered for direct deposit and your account number changes, please inform us as soon as possible. For more information, see “Changing your account information” on the next page.
YOUR REFUND

A return filed by mail generally takes 28 days to process. A return filed online can be processed in as few as 14 days. However, since we only start processing returns at the beginning of March, wait until early April before contacting us, even if you filed your return in January. If you file your return after March 31, 2019, wait four weeks before contacting us.

If you are registered for My Account for individuals, you can use it to view your income tax return information for the current year and the status of your return. If you are not registered, you can use the Refund Info-Line service.

Please note that we do not pay refunds of less than $2.

Refund Info-Line

To find out when your refund was sent, call the Refund Info-Line at one of the following numbers:

- 418 654-9754 (Québec City)
- 514 864-3689 (Montréal)
- 1 888 811-7362 (toll-free).

You will have to provide your social insurance number, your date of birth and the amount on line 199 of your return (excluding cents).

The Refund Info-Line service is also available on our website at revenuquebec.ca.

Direct deposit

If you have an account at a financial institution with an establishment in Canada, you can register for direct deposit to have us deposit your refund directly into your account when we send your notice of assessment (or sooner, if you request an accelerated refund).

Direct deposit makes sense because:

- it eliminates the risk of your cheques being lost or stolen;
- it guarantees that any income tax refunds to which you are entitled will be deposited in your account, even if there is a postal strike or you are sick or away from home; and
- it is the only way you can receive payments of the solidarity tax credit and advance payments of the tax credit for childcare expenses, the tax credit for home-support services for seniors, the tax credit for the treatment of infertility, the tax credit for the restoration of a secondary residence and the tax credits respecting the work premium.

Registering

You can register for direct deposit:

- by using the Register for Direct Deposit online service, which is available on our website at revenuquebec.ca (you must be registered for My Account for individuals to use this service);
- by enclosing, with your income tax return, a voided cheque bearing your name and social insurance number (your cheque must be from an account you hold at a financial institution that has an establishment in Canada); or

If applicable, attach your voided cheque, form LM-3.Q-V or form LM-3.M-V to page 1 of your return.

Changing your account information

If you are registered for direct deposit and you wish to have your payments deposited in a different account, enclose a voided cheque for the new account with your return. Your name and social insurance number must also be written on the cheque. If you are unable to send us a voided cheque, complete a Request for Direct Deposit (form LM-3.Q-V or LM-3.M-V). If you live closer to Québec City, file form LM-3.Q-V; if you live closer to Montréal, file form LM-3.M-V.

Cancelling direct deposit

Your registration for direct deposit will remain in effect until you cancel it in writing or by calling 1 800 267-6299 (toll-free). However, if you are entitled to the solidarity tax credit, you must be registered for direct deposit to receive the credit.
If you have a balance due, you can pay it:

- online;
- by cheque or money order; or
- at your financial institution.

If you pay your balance due by cheque, by money order or at your financial institution, you must use the remittance slip (form TPF-1026.0.2-V) included in the “Forms” booklet.

For more information, see the instructions for line 479 or consult our website at revenuquebec.ca.

### Instalment payments

Most individuals pay their income tax throughout the year through source deductions (amounts withheld from their income). However, if you have income from which tax is not withheld, you may be required to pay your income tax in instalments.

Instalment payments are remittances made by an individual on a quarterly basis. They cover income tax for the current year, contributions to the Québec Pension Plan (QPP) and the health services fund, and premiums payable under the Québec parental insurance plan and the Québec prescription drug insurance plan.

You must make instalment payments for the 2019 taxation year if you estimate that your net income tax payable for the year will be over $1,800 and if, for either 2018 or 2017, your net income tax payable was over $1,800.

Your net income tax payable is your income tax payable for the year minus the total, for the same year, of the income tax withheld at source and your refundable tax credits. In calculating the net income tax payable, do not take into account:

- the QST rebate for employees and partners;
- the property tax refund for forest producers;
- the grant for seniors to offset a municipal tax increase;
- the amount of retirement income transferred from one spouse to the other (line 123 or 245 of the return) that was included or deducted, as applicable, in the calculation of your income; or
- the transfer of income tax withheld from retirement income (line 451.1 or 451.3 of the return, as applicable).

Instalment payments, if required, must be made four times a year, by March 15, June 15, September 15 and December 15.

If your net income tax payable for 2017 was more than $1,800, we will send you, in February and August, form TPZ-1026.A-V, Instalment Payments Made by an Individual, to inform you of the payments you will be required to make if you expect your net income tax payable for 2019 to also exceed $1,800. We will calculate the amount of your first two instalments for 2019 based on your 2017 income tax return, and the amount of your last two instalments for 2019 based on your 2018 income tax return.

If your net income tax payable was $1,800 or less for 2017 but is more than $1,800 for 2018, we will send you form TPZ-1026.A-V in August to inform you of the payments you will be required to make for September and December 2019 if you expect your net income tax payable for 2019 to also exceed $1,800. We will calculate the amount of both instalments based on your 2018 income tax return.

If you want to calculate your instalment payments yourself, complete form TP-1026-V, Calculation of Instalment Payments to Be Made by Individuals.

If you have to make instalment payments for 2019, interest, compounded daily, will be charged on every instalment (or portion thereof) that is not paid by the due date. For more information, consult the brochure Instalment Payments of Income Tax (IN-105-V).
CORRECTING AN OVERSIGHT

Changes to an income tax return you have already filed

If you wish to make changes to your income tax return, do not file a new return. Instead, complete a Request for an Adjustment to an Income Tax Return (form TP-1.R-V). You can also request an adjustment to certain lines of your income tax return online using My Account for individuals at revenuquebec.ca. Restrictions apply.

NOTE
If you filed your 2018 return using software, you can use that software to make the necessary changes.

Request for a refund for a previous year

If, for 2009 through 2017, you did not claim certain deductions or credits to which you were entitled, you can still do so by completing a Request for an Adjustment to an Income Tax Return (form TP-1.R-V).

If your request concerns the 2015, 2016 or 2017 taxation year, you can also claim such deductions and credits online, using My Account for individuals, at revenuquebec.ca. Note, however, that only certain lines of the income tax return can be changed using this method and that restrictions apply.

IMPORTANT
As a rule, if you are requesting an adjustment to claim a refund, your request must concern an income tax return filed for one of the ten calendar years preceding the year in which you file your request. For example, in 2019, you can request an adjustment to your 2009 through 2018 returns. However, the ten year limit does not apply to all tax credits. For example, it does not apply to the solidarity tax credit. If you forgot to claim this credit, see “Solidarity tax credit” below.

Solidarity tax credit

To receive the solidarity tax credit for the 2015 taxation year or later, you must claim it no later than four years after the end of the taxation year used to calculate the credit for the period in question. If you are not registered for direct deposit, you must include the registration form when you claim the credit.

If you did not claim the solidarity tax credit in your 2017, 2016 or 2015 income tax return, refer to the table below to find out the deadline and procedure for claiming it.

<table>
<thead>
<tr>
<th>Taxation year</th>
<th>Payment period</th>
<th>Deadline</th>
<th>Procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>July 1, 2018, to June 30, 2019</td>
<td>December 31, 2021</td>
<td>Complete Schedule D for 2017 and form TP-1.R-V, Request for an Adjustment to an Income Tax Return. If you did not file a 2017 income tax return, complete one and file it along with Schedule D.</td>
</tr>
<tr>
<td>2016</td>
<td>July 1, 2017, to June 30, 2018</td>
<td>December 31, 2020</td>
<td>Complete Schedule D for 2016 and form TP-1.R-V, Request for an Adjustment to an Income Tax Return. If you did not file a 2016 income tax return, complete one and file it along with Schedule D.</td>
</tr>
<tr>
<td>2015</td>
<td>July 1, 2016, to June 30, 2017</td>
<td>December 31, 2019</td>
<td>Complete Schedule D for 2015 and form TP-1.R-V, Request for an Adjustment to an Income Tax Return. If you did not file a 2015 income tax return, complete one and file it along with Schedule D.</td>
</tr>
</tbody>
</table>

Voluntary disclosure

If you did not file an income tax return you were required to file, or if you filed an incomplete or inaccurate return, you can correct the situation by voluntarily disclosing the information you did not submit. You will have to pay the income tax owing and the interest, but we will not impose penalties and will waive our right to undertake penal proceedings (provided your situation qualifies as a voluntary disclosure).

To make a voluntary disclosure, file form LM-15-V, Voluntary Disclosure, which is available on our website at revenuquebec.ca. You can also order a copy of the form online or by phone.

For more on voluntary disclosure and the conditions that must be met in order to make one, consult the brochure Voluntary Disclosure: Rectifying Your Tax Situation (IN-309-V) or go to our website at revenuquebec.ca.
Online resources

Our website (revenuquebec.ca) contains a wealth of information about both the Québec tax system and Revenu Québec.

You can consult our forms, guides and brochures on the site. Some of our forms can be completed directly onscreen, which saves you time and simplifies calculations.

My Account for individuals

My Account for individuals is a space on our website just for you. It contains a variety of services to help you fulfill your tax obligations and view information from your file. You can use it to:

- view your income tax return;
- request a change in your income tax return;
- register for direct deposit;
- apply for advance payments of tax credits;
- view your notices of assessment and confirmations of accelerated refunds;
- view your statement of account;
- view your solidarity tax credit file;
- change your address;
- view your instalment payment information; and
- grant, view or revoke an authorization or a power of attorney.

For more information, or to register, go to revenuquebec.ca.

Income Tax Assistance — The Volunteer Program

Under a joint program run by Revenu Québec and the Canada Revenue Agency, hundreds of volunteers are recruited from associations and community groups to provide assistance to taxpayers (workers, recipients of social assistance, retirees, seniors, immigrants, people with disabilities, etc.) who have trouble completing their income tax returns but cannot afford to pay a professional to do it for them.

If you would like free assistance under the income tax assistance program, contact us. See our contact information at the end of this guide.

Dissatisfied with the handling of your return?

If you are dissatisfied with how your return has been handled or would like to report a problem, contact us. See our contact information at the end of this guide.

For more information, consult the brochure Recourse for Your Tax-Related Problems (IN-106-V).

Suggestions

Most of our publications are updated each year. Send any comments or suggestions that could help us improve them to the following address:

Direction principale des communications et de la dotation
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

You can also send us your comments or suggestions online. Simply go to our website at revenuquebec.ca.
LINE-BY-LINE HELP

INFORMATION ABOUT YOU AND YOUR SPOUSE

1 to 9  Last name, first name and address
If you received an identification label, place it in the appropriate space on your return—even if some of the information on the label is incorrect. If the name is incorrect, complete lines 1 and 2. If the address is incorrect, complete lines 7 through 9.

Change of address after you file your return
If your address changes after you file your return, notify us as soon as possible online, by mail or by phone. For more information, see “Change of address” on page 15.

Changing your language of communication
If you want to change your language of communication, leave the boxes on line 5 blank and notify us of the desired change:
• online, using My Account for individuals, at revenuquebec.ca;
• by mail (see our contact information at the end of this guide); or
• by phone, at 1 800 267-6299 (toll-free).

11  Social insurance number
Make sure to enter your social insurance number on line 11 of your income tax return. We need it, for example, to inform Retraite Québec of the amount of your contribution to the Québec Pension Plan and of your earnings as a salaried employee, a self-employed person or a person responsible for a family-type or intermediate resource.

If the social insurance number on any of your RL slips is incorrect, notify the person who prepared the slip.

Special cases
• If you do not have a social insurance number, apply for one from Service Canada.
• If your social insurance number has changed since you last filed an income tax return, enclose an explanatory note with your return.

12  Your situation on December 31, 2018
The term spouse is different from the expression spouse on December 31, 2018. Be sure to read both definitions.

Spouse
A person who:
• was married to you;
• was living in a civil union with you; or
• was your de facto spouse.

NOTE
A de facto spouse is a person of the opposite sex or of the same sex who, at any time in 2018:
• was living in a conjugal relationship with you and was the biological or adoptive parent (legally or in fact) of a child of whom you were also the parent; or
• had been living in a conjugal relationship with you for at least 12 consecutive months (if you were separated for fewer than 90 days, the 12-month period is considered not to have been interrupted).

Spouse on December 31, 2018
The person:
• who was your spouse at the end of that day and from whom you were not living separate and apart at that time because of the breakdown of your relationship. If, on December 31, 2018, you and your spouse were separated because of the breakdown of your relationship and your separation lasted fewer than 90 days, you are considered to have had a spouse on December 31, 2018; or
• who was your spouse at the time of his or her death in 2018, provided you and your spouse had not been living separate and apart for 90 days or more at that time because of the breakdown of your relationship and you did not have a new spouse on December 31, 2018.

Examples
Luke and Justin have no children. They began living in a conjugal relationship on March 30, 2017, separated on January 15, 2018, and resumed living together two months later. Because their separation lasted fewer than 90 days, they are considered to have become de facto spouses on March 30, 2018 (that is, 12 months after they first began living together).

Brenda’s spouse Abdul died on May 18, 2018. Abdul and Brenda were not living apart on the date of his death, and Brenda did not have a new spouse on December 31, 2018. Abdul is therefore considered to have been Brenda’s spouse on December 31, 2018.

Kim and Dale have been living in a conjugal relationship for three years. They separated on December 1, 2018, but began living together again on January 10, 2019. Because their separation lasted fewer than 90 days, they are considered to have been spouses on December 31, 2018.

Leila and Terry separated on November 15, 2018, and have not lived together since. Because they were separated on December 31, 2018, and their separation will have lasted more than 89 days, they are not considered to have been spouses on December 31, 2018.

Mark and Jane have been married for 20 years. On August 5, 2018, Mark’s illness led to him being admitted to a residential and long-term care centre (CHSLD). Given that their separation is a result of Mark’s illness and not the breakdown of their relationship, they are considered to have been spouses on December 31, 2018.

Change in situation
If your situation is different from the one you entered on line 12 of your return for 2017, see the instructions for line 13.

13  Change in situation
If your situation on December 31, 2018, is different from the one you entered on line 12 of your return for 2017, make sure you enter the date of the change on line 13. Doing so ensures that any necessary changes will be made (for example, adjusting the amount of the child assistance payment from Retraite Québec).
17 **Non-resident of Québec (province, territory or country of residence)**

If you were not resident in Québec on December 31, 2018, enter the name of the province, territory or country where you were resident.

**Are you a Québec resident?**

Your status as a Québec resident depends chiefly on whether or not you have residential ties in Québec.

**Principal residential ties**

The main residential ties you can have in Québec are:

- one or more homes in Québec; and
- a spouse or dependants in Québec;

**Secondary residential ties**

The following are secondary ties:

- personal property in Québec (for example, clothing, furniture, a car or a recreational vehicle);
- social ties in Québec (for example, club or church membership);
- financial ties in Québec (for example, an employer in Québec, active participation in a Québec business, a Canadian bank account, an RRSP, a credit card issued in Canada or a securities account in Canada);
- permanent resident status or a Canadian or Québec work permit;
- Québec hospital or health insurance coverage;
- a driver’s licence issued in Canada;
- a seasonal residence in Québec or a dwelling in Québec leased to a third party at arm’s length;
- a Canadian passport; or
- membership in a Canadian union or professional association.

**Other residential ties**

We may also consider the following residential ties, though only in conjunction with those mentioned above:

- a mailing address, P.O. box or safety deposit box in Québec or elsewhere in Canada;
- stationery or business cards with a Québec address or telephone number; and
- local newspaper or magazine subscriptions.

**Relocation outside Québec**

If you leave Québec and sever the residential ties you had here, you may cease to be a Québec resident. The following factors will be taken into consideration:

- the residential ties you created elsewhere;
- the frequency and duration of your trips to Québec;
- the likelihood you will return to live in Québec.

If you return to Québec and re-establish your residential ties here, you will once again be considered a Québec resident.

For more on the criteria used to determine your residence status, see interpretation bulletin IMP.22-3 at publicationsduquebec.gouv.qc.ca.

**Temporary absence from Québec**

If you left Québec to work or study in another province, territory or country but maintained your residential ties here, your absence is considered temporary and you remain a Québec resident while you are away.

**Temporary stay in Québec**

You are considered to be in Québec temporarily if you came to work here for a set period of time and did not establish any residential ties here. If you did establish residential ties, you may be considered a Québec resident.

**You were not resident in Canada the entire year**

If, at any point in the year, you were not resident in Canada, see the instructions for line 18.

18 **Date of and reason for your arrival in or departure from Canada**

If you were resident in Canada for only part of 2018, enter the date of your arrival or departure on line 18. In the box on line 18, enter the number from the list below that corresponds to your situation.

<table>
<thead>
<tr>
<th>Number</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>New resident of Canada</td>
</tr>
<tr>
<td>02</td>
<td>Temporary stay in Canada</td>
</tr>
<tr>
<td>03</td>
<td>Foreign student</td>
</tr>
<tr>
<td>04</td>
<td>Foreign farm worker</td>
</tr>
<tr>
<td>05</td>
<td>Emigrant</td>
</tr>
<tr>
<td>06</td>
<td>Temporary stay outside Canada</td>
</tr>
<tr>
<td>07</td>
<td>Other situation</td>
</tr>
</tbody>
</table>

01 **New resident of Canada**

You are considered to be a new resident of Canada if you left another country to settle in Canada and have established residential ties in Québec. That is the case, for example, if:

- you are a refugee;
- you applied for and obtained permanent resident status from Immigration, Refugees and Citizenship Canada;
- you received approval in principle for landing in Canada from Immigration, Refugees and Citizenship Canada or a selection certificate from the Québec government.

For income tax purposes, you are generally considered a Québec resident as of the date on which you arrive in Québec, if you establish sufficient residential ties in Québec.

To find out what residential ties are taken into account in determining your residence status, see “Are you a Québec resident?” in the instructions for line 17.

02 **Temporary stay in Canada**

You are considered to be in Canada temporarily if you came to work in Québec for a set period of time and did not establish any residential ties here. If you did establish residential ties, you may be considered a Québec resident.

03 **Foreign student**

You are recognized as a foreign student if you came to study in Québec temporarily and you have a certificate of acceptance issued by the Québec government or a study permit issued by the Government of Canada.
04 **Foreign farm worker**
You are recognized as a foreign farm worker if you have a work permit issued by Immigration, Refugees and Citizenship Canada under one of the following streams of the Temporary Foreign Worker Program:
- the Seasonal Agricultural Worker Program; or
- the Agricultural Stream.

05 **Emigrant**
For income tax purposes, you are generally considered an emigrant if you have left Canada to settle permanently in another country and you have severed your residential ties with Canada.

**You have severed your residential ties if, for example:**
- you have disposed of or given up a home in Canada and established a permanent home in another country;
- your spouse and dependants have also left Canada; or
- you have disposed of personal property and severed your social ties in Canada, and have acquired property or established social ties in another country.

06 **Temporary stay outside Canada**
If you left Canada to work or study but maintained your residential ties here, your absence is considered temporary and you remain a Québec resident while you are away.

07 **Other situation**
If none of the above-mentioned situations apply to you, enclose an explanatory note with your return.

**Supporting documents**
Enclose the supporting documents that apply to your situation, such as:
- an explanatory note or any document that establishes your ties in Canada;
- a document from Immigration, Refugees and Citizenship Canada;
- a valid work permit issued by Immigration, Refugees and Citizenship Canada;
- a certificate of acceptance issued by the Québec government;
- any other relevant document.

For more information, contact us.

19 **Income earned while you were not resident in Canada**

If you were not resident in Canada at some point in 2018, enter, on line 19, the total income that you earned during the period in which you were not resident in Canada and that is **not subject** to Québec income tax. **You must report such income in Canadian dollars** (see “You earned amounts in foreign currency” on page 25). If you had no income during that period, enter “0.”

20 **Deceased person**

If you are completing the income tax return of a deceased person, write “Succession” after the name of the deceased and **enter the date of death on line 20**. For information on filing such a return or the documents to enclose with it, consult the **Guide to Filing the Income Tax Return of a Deceased Person** (IN-117-V).

21 **Bankruptcy**
If you declared bankruptcy in 2018, see the instructions on pages 11 and 12.

22 **Information return to be completed by the beneficiary of a designated trust**

If you were resident in Québec on December 31, 2018, and you were the beneficiary of a **designated trust**, check the box on line 22 of your income tax return and complete form TP-671.9-V, **Information Return of the Beneficiary of a Designated Trust**. Enclose form TP-671.9-V with your income tax return.

**Designated trust**
Any trust resident in Canada, outside Québec, except:
- a unit trust (including a mutual fund trust);
- an employee trust;
- a trust governed by an employee benefit plan;
- a segregated fund trust;
- a religious or non-profit organization;
- a trust that was not resident in Canada throughout the year.

51 **Your spouse’s income**
Enter on line 51 the amount from line 275 of your spouse’s income tax return (your spouse on December 31, 2018).

**Special cases**
- If your spouse was resident in Québec for only part of the year, you must take into account his or her income for the entire year (including income earned while he or she was not resident in Québec).
- If your spouse declared bankruptcy in 2018, you must take into account his or her income for the entire year.
- If your spouse died in 2018, you must take into account the income reported in all of the returns filed for him or her.

➡ **Solidarity tax credit**

**Eligibility requirements**
You can claim the solidarity tax credit for the period from July 2019 to June 2020 if you met **all** of the following requirements on December 31, 2018:
- You were 18 or older or, if you were younger than 18, you:
  - had a spouse;
  - were the father or mother of a child who lived with you; or
  - were recognized as an emancipated minor by a competent authority (such as a court).
- You were resident in Québec.
- You or your **spouse** (see the definition on the next page) was:
  - a Canadian citizen;
  - a permanent resident or a protected person, within the meaning of the **Immigration and Refugee Protection Act**; or
  - a temporary resident or the holder of a temporary resident permit, within the meaning of the **Immigration and Refugee Protection Act**, who had been living in Canada for 18 months.
However, you are not eligible for the solidarity tax credit if either of the following applies:

- You were confined to a prison or similar institution on December 31, 2018, and, in 2018, you were confined for one or more periods totalling more than 183 days.
- Someone received the child assistance payment from Retraite Québec with regard to you for the month of December 2018 (unless you turned 18 during that month).

### Claiming the tax credit

To make sure you receive the full amount you are entitled to for each component of the solidarity tax credit, complete Schedule D.

If, on December 31, 2018, you were living with your spouse, only one of you can complete Schedule D for both of you. If you and your spouse were not living together, you must each complete a separate Schedule D.

#### Spouse (for purposes of the solidarity tax credit)

A person from whom you have not been living separate and apart for 90 days or more because of the breakdown of your relationship, and:
- to whom you are married;
- with whom you are living in a civil union; or
- who is your de facto spouse.

**NOTE**

A de facto spouse is a person (of the opposite sex or of the same sex) who:
- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of a child of whom you are also the parent; or
- has been living in a conjugal relationship with you for at least 12 consecutive months (if you were separated for fewer than 90 days, the 12-month period is considered not to have been interrupted).

### Calculation of the credit

The solidarity tax credit for the period from July 2019 to June 2020 is based on your situation on December 31, 2018. To calculate your credit, we add the amounts to which you are entitled under each of the following three components:

- the GST component;
- the housing component; and
- the component for individuals living in a northern village.

The total amount may be reduced on the basis of your family income. Your family income is the amount on line 275 of your return plus, if you had a spouse on December 31, 2018, the amount on line 275 of your spouse’s return.

If your family income is equal to or greater than the maximum family income shown in the table opposite, you will not receive the solidarity tax credit. If it is less, complete Schedule D so that we can determine the amount of the tax credit to which you are entitled.

**IMPORTANT**

If your principal residence is located in a northern village, do not take the table into account. Simply complete Schedule D.

### Maximum family income according to family situation on December 31, 2018

<table>
<thead>
<tr>
<th>Family situation</th>
<th>$</th>
<th>Additional income for dependent children</th>
<th>Maximum family income ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual with a spouse</td>
<td>56,683</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Single parent</td>
<td>52,082</td>
<td>N/A</td>
<td>52,082</td>
</tr>
<tr>
<td>Individual without a spouse</td>
<td>52,082</td>
<td>N/A</td>
<td>52,082</td>
</tr>
</tbody>
</table>

1. In column B, enter $2,043 for each child for whom you or your spouse received the child assistance payment from Retraite Québec for the month of December 2018. Enter the same amount for each child born (or adopted) in December 2018 for whom you or your spouse received the child assistance payment for the month of January 2019.

### Northern village

A territory established as a municipality pursuant to the *Act respecting Northern Villages and the Kativik Regional Government*. The northern villages are Akulivik, Aupaluk, Inukjuak, Ivaluivik, Kangiqsualujjuaq, Kangiqsujuaq, Kangirsuk, Kuujjuaq, Kuujjuaqapik, Puvirnituq, Qaanaaq, Salluit, Tasinjaq and Umiujaq.

### You or your spouse was not resident in Canada in 2018

If, for all or part of 2018, you or your spouse on December 31, 2018, was not resident in Canada, you must take into account, in calculating your family income, all of the income that you and your spouse earned in the year, including income earned while you or your spouse was not resident in Canada.

### Proof of eligibility for the housing component

To receive the housing component, you must be able to prove that you or your spouse (if applicable) was the owner, tenant or subtenant of an eligible dwelling on December 31, 2018. If either of you was the owner, you must enter, in Schedule D, the roll number or cadastral designation (the “numéro matricule” or “désignation cadastrale”) shown on your (or your spouse’s) municipal tax bill. If you or your spouse was a tenant or subtenant, you must enter, in Schedule D, the dwelling number shown in box A of the RL-31 slip issued by the owner of the building in which your dwelling was located. (You should have received your RL-31 slip by December 31, 2018; however, if you are unable to get it, contact us).

### Owners of a residence located in a territory where municipal tax bills are not issued

If you or your spouse was the owner of a residence located in a territory where municipal tax bills are not issued, enter in Schedule D the dwelling number shown in box A of the RL-31 slip issued to you or your spouse by the body that has jurisdiction over the territory. If you have not received an RL-31 slip by mid-March 2019, contact the body in question. If you are still unable to get the slip, contact us.
Owner
A person who holds a title deed in the land register.

Tenant or subtenant
A person who is leasing or subleasing a dwelling and is therefore responsible for paying the rent.

Eligible dwelling
A dwelling (for example, a house, a room or an apartment in a duplex or condominium building) located in Québec in which an individual ordinarily lives and that is the individual’s principal residence, excluding, for example:

- a dwelling in low-rental housing within the meaning of the Civil Code of Québec, such as an HLM or a dwelling for which the Société d’habitation du Québec agrees to pay an amount towards the rent;
- a dwelling in a facility maintained by a public institution or private institution under agreement (publicly funded) that operates a hospital centre, a residential and long-term care centre (CHSLD) or a rehabilitation centre governed by the Act respecting health services and social services;
- a dwelling located in a hospital centre or reception centre within the meaning of the Act respecting health services and social services for Cree Native persons;
- a dwelling for which an amount is paid toward rent under a program governed by the National Housing Act (for example, a dwelling located in a housing cooperative);
- a dwelling located in a building or residential facility where the services of an intermediate resource or a family-type resource are offered;
- a room located in the principal residence of the landlord where fewer than three rooms are rented or offered for rent, unless the room has either a separate entrance from the outside or sanitary facilities separate from those used by the landlord;
- a room located in a hotel establishment or in a rooming house that is leased or subleased for a period of fewer than 60 consecutive days.

Payment of the tax credit
We will send you a notice showing the amount you are entitled to for the period from July 2019 to June 2020 and the information we took into consideration to calculate it. The amount of the credit will determine how often it is paid:

- If the credit is $800 or more, it will be paid in monthly instalments.
- If the credit is more than $240 but less than $800, it will be paid in quarterly instalments in July, October, January and April.
- If the credit is $240 or less, it will be paid as a lump sum in July.

You will receive the payment within the first five days of the month.

Registering for direct deposit
As a rule, you must be registered for direct deposit to receive the solidarity tax credit. If you have not already registered, you can do so by:

- using the Register for Direct Deposit online service, which is available on our website at revenuquebec.ca (to use this service, you must be registered for My Account for individuals);
- enclosing with your return a voided cheque bearing your name and social insurance number (the cheque must be from an account at a financial institution that has an establishment in Canada); or

You must inform us of any changes to your banking information. Note that you will lose your entitlement to the tax credit for the payment period from July 2019 to June 2020 if we are unable to deposit the tax credit by January 1, 2023.

Loss of entitlement to the credit
You are not entitled to receive the solidarity tax credit for a given month if, immediately before the first day of the month, you are no longer resident in Québec or are confined to a prison or similar institution. If such a situation arises after you claim the credit, call us.

In the case of a deceased person, we will stop paying the credit in the month following the death.

If your spouse received the solidarity tax credit for your couple and he or she dies or is confined to a prison or similar institution, you can receive the credit instead, provided you meet the conditions and claim it. For more information, contact us.

Deadline for claiming the tax credit
To receive the solidarity tax credit for the 2015 taxation year or later, you must claim it no later than four years after the end of the taxation year used to calculate the credit for the period in question. Since the tax credit for the period from July 2019 to June 2020 is based on the 2018 taxation year, you must claim it by December 31, 2022. If you are not registered for direct deposit, you must include the registration form when you claim the credit.

You did not claim the solidarity tax credit in your return for a previous year
If you did not claim the solidarity tax credit in your 2015, 2016 or 2017 income tax return, you can still claim it. See “Correcting an oversight” on page 18.
You earned amounts in foreign currency
Amounts earned in foreign currency must be reported in Canadian dollars. To convert them, use the exchange rate in effect when you earned them. You can use the average exchange rate for the year if the amounts were received over the entire year. To find out the exchange rate, consult the Bank of Canada website at bank-banque-canada.ca.

Non-taxable amounts
Do not include the following in your income:
- the allowance received under the shelter allowance program;
- the value of property received as an inheritance;
- amounts received under a life insurance policy further to the death of the insured;
- the child assistance payment from Retraite Québec;
- Canada Child Tax Benefit payments;
- the solidarity tax credit;
- the tax credits respecting the work premium;
- the GST credit;
- lottery winnings (however, if you sell lottery tickets, any amount you receive for having sold a winning ticket must be included in your business income);
- strike pay;
- benefits received under a wage loss replacement plan or an income insurance plan, other than a plan to which your employer made a contribution;
- as a rule, income, gains and losses arising from investments held in a tax-free savings account (TFSA).

NOTE
Income that you earn from non-taxable amounts, such as interest income on lottery winnings, is taxable.

Retroactive payments and support-payment arrears
If you received a retroactive payment in 2018, you must report it on the appropriate line of the return. If at least $300 of the payment applies to previous years, we can, at your request, determine whether it is to your advantage to average that portion of the payment. If it is, we will calculate the income tax payable on that portion of the payment as if you had received it in the previous years concerned and will deduct it from your taxable income for 2018. We will then enter a tax adjustment on line 443.

We can average the following amounts:
- employment income (line 101 or 107) received further to a court judgment, an arbitration award or a settlement between the parties in legal proceedings;
- wage loss replacement benefits (line 107);
- a retroactive payment that you are required to include on line 110, 111, 114, 119, 122 or 147;
- interest on a retroactive payment (line 130);
- support-payment arrears that you are required to report on line 142;
- a retroactive payment of labour adjustment benefits and income assistance benefits (line 154);
- any other retroactive payment included on line 154 that would, in the opinion of the Minister of Revenue, be an undue additional tax burden if you were to include it in your taxable income for the year;
- a retroactive payment of the Universal Child Care Benefit (line 278);
- earnings loss benefits, supplementary retirement benefits and career impact allowances (formerly "permanent retirement allowances") paid under the federal Veterans Well-being Act (line 101).

If you want us to do the calculation, report the payments on the appropriate line(s) of your return and check box 404. Also complete form TP-766.2-V, Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support, and enclose it with your return. If you complete Part 4 of the form, check box 405 of your return.

IMPORTANT
We cannot average your retroactive payments in the following cases:
- You received a compensation adjustment under the Pay Equity Act.
- During the year, you received a retroactive payment that you are deducting in the calculation of your taxable income (for example, a retroactive payment of income replacement indemnities or compensation for the loss of financial support).
- You are transferring, to your spouse on December 31, 2018, a portion of a retroactive payment of eligible retirement income. Neither you nor your spouse can have the transferred portion of the retroactive payment averaged.

Transfer of property
If you transferred or loaned property to one of the people listed below, you must report the income (such as dividends or interest) that he or she earned from the property.
- your spouse;
- a person who was born after December 31, 2000, and who was:
  - your nephew or niece, or
  - related to you by blood, marriage or adoption.

However, you are not required to report income from property that you transferred to your spouse so that he or she could contribute to a tax-free savings account (TFSA), provided his or her contributions do not exceed the available contribution room.

Split income
You may have to pay a special tax (line 443) if you included, in your income, certain types of income (called split income) that you received directly or indirectly from a trust or partnership.

The following types of income (among others) are generally subject to the special tax on split income:
- a taxable dividend or taxable benefit related to shares not listed on a stock exchange, including any capital gain deemed to be a taxable dividend further to the disposition of shares to a person with whom you are not dealing at arm’s length (if you are under 18, the dividend is deemed to be a dividend that is not an eligible dividend);
- income from a trust or partnership that derived the income from:
  - one or more businesses related to you, or
  - the rental of property, if a person related to you is actively engaged on a regular basis in the activities of the trust or partnership or has an interest in the particular partnership directly or indirectly through another partnership;
• an amount included in calculating your income for 2018 that is related to a debt obligation of a corporation (other than a mutual fund corporation) whose shares are not listed on a stock exchange, a trust (other than a mutual fund trust) or a partnership, provided the debt obligation is not:
  – related to certain government debts obligations or the debts they guarantee,
  – listed or traded on a public market, or
  – a deposit to your credit with a Canadian branch of a bank or credit union;
• a taxable capital gain or profit from a disposition (sale, transfer, gift, bequest, etc.) that you carried out after 2017, or that was attributed to you by a trust or partnership that carried out the disposition after 2017, of property that is:
  – a share of the capital stock (other than a share of a class listed on a stock exchange or a share of the capital stock of a mutual fund corporation),
  – an interest as a beneficiary of a trust other than a mutual fund trust or a trust deemed to exist in respect of a congregation,
  – an interest in a partnership,
  – a debt obligation, provided it is not:
    ◦ related to certain government debts obligations or the debts they guarantee,
    ◦ listed or traded on a public market, or
    ◦ a deposit to your credit with a Canadian branch of a bank or credit union.

Income subject to the special tax may be shown on your RL-15 or RL-16 slip. You can claim a deduction for split income on line 295 of your income tax return.

For more information, contact us.

96 Canada Pension Plan (CPP) contribution

On line 96, enter the total of the CPP contributions that are shown:
• in box B-1 of your RL-1 slips;
• on your T4 slips, if you did not receive any corresponding RL-1 slips.

If you are at least 65 but younger than 70 and have either elected to stop contributing to the CPP or revoked such an election, you must enclose Canada Revenue Agency form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, with your income tax return (unless you complete your return using software).

Overpayment
You may have made an overpayment. If so, you can enter it on line 452. For more information, see the instructions for line 452.

96.1 Pensionable earnings under the Canada Pension Plan (CPP)

On line 96.1, enter the total of the following amounts:
• the amounts in box G-2 of your RL-1 slips;
• the amounts in box 26 of your T4 slips, if you did not receive any corresponding RL-1 slips.

97 Québec parental insurance plan (QPIP) premium

On line 97, enter the QPIP premium shown in box H of your RL-1 slip. If you received more than one RL-1 slip, enter the total of the amounts shown in box H of all your RL-1 slips.

Overpayment
If the amount on line 97 is more than $405.52, enter the overpayment (that is, the excess) on line 457 of your return.

You may have made an overpayment even if the amount you entered on line 97 is less than $405.52. If that is the case, we will enter the overpayment on line 457.

If the total of your employment income, your net business income and your insurable earnings as a person responsible for a family-type resource or an intermediate resource is less than $2,000, carry the amount from line 97 to line 457.

You worked outside Québec
If you worked outside Québec (in Canada or elsewhere), and you did not receive an RL-1 slip for that employment, complete Schedule R to find out whether you must pay a QPIP premium.

98 Québec Pension Plan (QPP) contribution

On line 98, enter the amount shown in box B of your RL-1 slip. If you received more than one RL-1 slip, enter the total of the amounts shown in box B of all your RL-1 slips.

Overpayment
You may have made an overpayment. If so, you can enter it on line 452. For more information, see the instructions for line 452.
98.1 Pensionable salary or wages under the Québec Pension Plan (QPP)

On line 98.1, enter the amount shown in box G of your RL-1 slip. If you received more than one RL-1 slip, enter the total of the amounts shown in box G of all your RL-1 slips.

101 Employment income

Add the following amounts and enter the total on line 101:
• the amount shown in box A of your RL-1 slip;
• the amount shown in box R-1 of your RL-1 slip; and
• the amount shown in box D-1 of your RL-25 slip.

You worked in Québec but did not receive an RL-1 slip

Ask your employer for an RL-1 slip if you have not received one by mid-March 2019. If you are unable to obtain one, estimate your gross employment income and your source deductions (income tax, Québec Pension Plan contribution, Québec parental insurance plan premium, etc.) and enter the estimated amounts in your return.

If you worked in Québec for an employer located outside Québec, you must include in your employment income the total income shown on your T4 slip(s). Enclose a copy of the T4 slip(s) with your return.

You worked outside Québec

You must include on line 101 the employment income you earned outside Québec:
• If you worked outside Canada, check box 94 of your return.
• If the income was earned in Canada and you did not receive an RL-1 slip, check box 95 and enclose a copy of your T4 slip with your return.

If either of the above situations applies, complete Schedule R to find out whether you are required to pay a Québec parental insurance plan (QPIP) premium.

Emergency services volunteers

The tax-exempt portion of the remuneration paid to you as an emergency services volunteer (box L-2 of your RL-1 slip) must be included in your income if you are claiming the non-refundable tax credit for volunteer firefighters and search and rescue volunteers. See the instructions for line 390 to find out if you are entitled to the credit.

If you are claiming the tax credit for volunteer firefighters and search and rescue volunteers (line 390):
• include the total of the amounts shown in boxes A and L-2 of your RL-1 slip on line 101;
• include the amount shown in box L-2 of your RL-1 slip on line 102.

If you are not claiming this tax credit, include on line 101 only the amount from box A of your RL-1 slip.

Work chart – Value of the taxable benefit related to a security option to include in your income for the year

| Fair market value of the share or unit at the time of acquisition | 1 |
| Amount paid to purchase the share or unit | 2 |
| Amount paid to purchase the option | + 3 |
| Add lines 2 and 3. | = 4 |
| Subtract line 4 from line 1. | = 5 |
| Number of shares or units sold in 2018 | × 6 |
| Multiply line 5 by line 6. Enter the result on line 101. | = 7 |

Taxable benefits

If you received taxable benefits that are not included in the amount in box A or box R of your RL-1 slip (or on your T4 slip, if you did not receive an RL-1 slip), contact your employer to find out the amount you are required to report.

Deferred taxation of the benefit from a security option

If, under an agreement with your employer, you acquired an option for the purchase of shares or mutual fund units, and at the time you exercised the option you advised the employer of your election to defer taxation of the value of the benefit related to the securities until the year of their sale, complete the work chart below to determine the value of the benefit to be included in your income if you sold any of the shares or units in 2018.

The amount of the benefit calculated using the work chart may entitle you to a security option deduction. See point 2 in the instructions for line 297.

Optional contribution to the Québec Pension Plan (QPP)

You can make an additional QPP contribution for 2018 if, in 2018, your total QPP contributions as an employee were less than $2,829.60 (total of lines 96 and 98) and, for example:
• you worked for more than one employer;
• you entered an amount on line 102; or
• you are an Indian and an amount on which you did not make a QPP contribution is shown in box R-1 of your RL-1 slip.

See the instructions for line 445.

102 Taxable benefit on which no QPP contribution was withheld

Include, on line 102, the amount shown in box G-1 of your RL-1 slip. If you are claiming the tax credit for volunteer firefighters and search and rescue volunteers (line 390), also include the amount shown in box L-2 of your RL-1 slip.

105 Correction of employment income

If you received an RL-22 slip for 2018, you must correct the amount of your employment income (line 101) in order to take into account the benefit you received under an insurance plan.

To calculate the amount of the correction, complete Work Chart 105.

You were self-employed or did not earn employment income in 2018

If you received an RL-22 slip for 2018, enter the amount from box A of the slip on line 105 to take into account the value of the coverage you had under certain insurance plans.
107 Other employment income

On line 107, enter the amount of your other employment income and, in box 106, enter the number from the list below that corresponds to the source of that income. If your other employment income comes from more than one source, enter the total on line 107 and “09” in box 106.

01 Tips not included on the RL-1 slip
02 Wage loss replacement benefits (box O of the RL-1 slip)
03 Amounts allocated or paid under a profit-sharing plan
04 GST and QST rebates
05 Other employment income

01 Tips not included on the RL-1 slip
Enter any tips you received that are not included in the amount in box S of your RL-1 slip.

02 Wage loss replacement benefits (box O of the RL-1 slip)
Enter the total wage loss replacement benefits that you received and that are included in the amount in box O of your RL-1 slip.

You can subtract, from the benefits you received under a wage loss replacement plan (health insurance plan, accident insurance plan, disability insurance plan or income insurance plan), the premiums you paid after 1967 to that plan. The premiums must not have been subtracted from benefits received in a previous year. Keep the document certifying that you paid the premiums in question in case we ask for it.

03 Amounts allocated or paid under a profit-sharing plan
Enter the total of the amounts allocated or paid to you under a profit-sharing plan, which are shown in box D-2 of your RL-25 slip.

04 GST and QST rebates
Enter the goods and services tax (GST) and Québec sales tax (QST) rebates you received in 2018 if the GST and QST are included in the expenses you are deducting as an employee or in the deduction for the purchase of tools to which you are entitled as a salaried tradesperson, an apprentice mechanic, an apprentice automotive painter or an apprentice auto body repairer. Do not include, on line 107, the portion of the GST and QST rebates related to capital cost allowance for an automobile or a musical instrument; instead, subtract that portion from the undepreciated capital cost at the beginning of 2018.

You are not required to enter on line 107 the GST and QST rebates pertaining to the professional dues you paid as an employee because they are tax-exempt.

05 Other employment income
On line 107, enter the employment income for which no other line is provided in the return. Make sure that the income does not have to be entered elsewhere on the return. Enclose a note specifying the type of income you are reporting.

Optional contribution to the Québec Pension Plan (QPP)
If, in 2018, your total QPP contributions as an employee were less than $2,829.60 (total of lines 96 and 98), and you wish to increase your QPP benefits, you can (under certain conditions) make an additional contribution on all or part of the income that you are reporting on line 107. See the instructions for line 445.

110 Parental insurance benefits
If you received benefits under the Québec parental insurance plan (QPIP), enter the amount shown in box A of your RL-6 slip on line 110.

111 Employment Insurance benefits
If you received Employment Insurance benefits, enter the amount shown in that respect on your T4E slip on line 111.

114 Old Age Security pension
If you received the Old Age Security pension, enter the amount shown in that respect on your T4A(OAS) slip on line 114.

Do not enter the amount of the net federal supplements that you received (shown on your T4A(OAS) slip) on line 114; enter it on line 148.

119 Québec Pension Plan (QPP) or Canada Pension Plan (CPP) benefits
If, under either the QPP or the CPP, you received a retirement, disability, surviving spouse’s or orphan’s pension, or a pension for a disabled person’s child, enter on line 119 the amount shown in this respect in box C of your RL-2 slip (or on your T4A(P) slip, if you did not receive an RL-2 slip).

Orphan’s pension or pension for a disabled person’s child
A pension paid for an orphan or for the child of a disabled person is part of the child’s income, even if you received it.

Death benefit
Do not include a death benefit in the income of the deceased.

The amount of the benefit must be reported in the Trust Income Tax Return (form TP-646-V), regardless of whom the cheque was made payable to. However, if the death benefit is the only income to be reported in the trust return, the return does not need to be filed; instead, each beneficiary of the succession must include his or her share of the death benefit in his or her income. If you are a beneficiary, enter your share of the benefit on line 154 of your income tax return and enter “08” in box 153.
Payments from a pension plan, an RRSP, a RRIF, a DPSP or a PRPP/VRSP, or annuities

On line 122, enter the total of the following:

• payments you received from:
  – a pension plan,
  – a registered retirement savings plan (RRSP),
  – a registered retirement income fund (RRIF), including a life income fund (LIF),
  – a pooled registered pension plan (PRPP), including a voluntary retirement savings plan (VRSP),
  – a deferred profit-sharing plan (DPSP);
• the retirement income security benefit (RISB) received under the federal Veterans Well-being Act; and
• annuities you received.

IMPORTANT
• The amount on line 122 may entitle you to an amount for retirement income. See the instructions for line 361.
• If you were born before January 1, 1954, and had a spouse on December 31, 2018 (see the definition at line 12), you and your spouse (regardless of his or her age) can jointly decide to include up to 50% of your eligible retirement income for the year in the calculation of your spouse’s income. See “Transfer of retirement income between spouses” opposite.

Payments from a pension plan

If you received payments from a pension plan, enter on line 122 the total of the amounts shown in box A of your RL-2 slip and in box D of your RL-16 slip.

Pension from a foreign country

Any pension you received from a foreign country must be included in your income. However, you can claim a deduction on line 297 of your income tax return if all or part of the pension is not taxable pursuant to a tax treaty or agreement concluded between the foreign country and Québec or Canada. You must report these amounts in Canadian dollars. To convert them, use the exchange rate in effect at the time you received them. You can use the average exchange rate for the year if the amounts were received over the entire year. To find out the exchange rate, consult the Bank of Canada website at bank-banque-canada.ca.

United States individual retirement account (IRA)

If, in 2018, you received payments from a United States individual retirement account (IRA) or converted an IRA into a Roth IRA, contact us.

Payments from an RRSP, a RRIF, a DPSP or a PRPP/VRSP

Enter the amount from box B of your RL-2 slip if you received payments from a registered retirement savings plan (RRSP), a registered retirement income fund (RRIF) (including a life income fund [LIF]), a deferred profit-sharing plan (DPSP) or a pooled registered pension plan (PRPP) (including a voluntary retirement savings plan [VRSP]).

Amounts received from a RRIF or a PRPP/VRSP further to a death

If you received amounts from a RRIF or a PRPP/VRSP further to the death of your spouse or another person, enter the amount from box K of your RL-2 slip.

Recovery of a deduction for contributions to a spousal RRSP

If your spouse contributed to one of your RRSPs after 2015, he or she may have to include all or part of any payments you received from your registered retirement income fund (RRIF) in his or her income. Complete form TP-931.1-V, Amounts from a Spousal RRSP or RRIF, to calculate the amounts you and your spouse must each include in your income.

NOTE
If, on the date the amounts were withdrawn, you and your spouse were separated because of the breakdown of your relationship, you must report the total of the amounts received.

Annuities

Annuities that constitute retirement income

If you received an income-averaging annuity or an ordinary annuity, enter the amount from box B of your RL-2 slip. In the “Provenance des revenus” box of the slip, income-averaging annuities are identified by the abbreviation “RE” and ordinary annuities by the abbreviation “RO.”

Income accrued under certain life insurance policies

You must report income accrued under certain life insurance policies or annuity contracts. This income is shown in box J of your RL-3 slip.

Transfer of retirement income between spouses

If you were born before January 1, 1954, and had a spouse on December 31, 2018 (see the definition at line 12), you and your spouse (regardless of his or her age) can jointly decide to include up to 50% of your eligible retirement income for the year in the calculation of your spouse’s income. You can deduct the transferred amount on line 123 of his or her return. You must also transfer the corresponding Québec income tax withheld from that income to your spouse. To make the transfer, you must complete Schedule Q and enclose it with your return.

NOTE
If you ceased to be resident in Canada in 2018, you must have been at least 65 years old on the day you ceased to be resident in order to transfer part of your retirement income to your spouse.

Eligible retirement income

Eligible retirement income includes:
• the income reported on line 122; and
• the amount entered on line 154 (point 3) as life annuity payments under a retirement compensation arrangement, if certain conditions are met (contact us for more information).

Your spouse was resident in Canada, outside Québec

If you are transferring part of your retirement income to your spouse, who was resident in Canada, outside Québec, the amount you deduct on line 245 must be the same as the amount you are deducting on line 210 of your federal income tax return.
123 Retirement income transferred by your spouse

If your spouse on December 31, 2018 (see the definition at line 12), was 65 or older at the end of the year (or on the day he or she ceased to be resident in Canada in 2018) and received eligible retirement income (see the instructions for line 122), you and your spouse can jointly decide to include up to 50% of the eligible retirement income your spouse received during the year in the calculation of your income. You must include the transferred amount on line 123 of your return, and your spouse can deduct the amount on line 245 of his or her return. To make the transfer, your spouse must complete Schedule Q and enclose it with his or her return. He or she must also transfer the corresponding Québec income tax withheld from that income to you.

Your spouse was resident in Canada, outside Québec

If your spouse was resident in Canada, outside Québec, and was 65 or older at the end of the year, the amount deducted on line 210 of his or her federal return must be included on line 123 of your return.

**IMPORTANT**
The amount on line 123 may entitle you to an amount for retirement income. For more information, see the instructions for line 361.

128 Taxable amount of dividends from taxable Canadian corporations

The taxable amount of dividends from taxable Canadian corporations is the total of the following amounts:

- the amount from box B of your RL-3 slip;
- the amount from box I of your RL-16 slip;
- the amount from box F of your RL-25 slip; and
- the amounts from boxes 6-1 to 6-3 of your RL-15 slip.

If you did not receive one or more of the above-mentioned RL slips, the amounts are shown on your T3, T4PS, T5 and T5013 slips.

If you did not receive RL slips or other information slips for certain dividends, you can determine the amount to be reported by multiplying the actual amount of the dividends by the following rates:

- 138% for eligible dividends;
- 116% for ordinary dividends.

If you do not know what type of dividends you received, contact the payer of the dividends.

**Reporting dividends**

To report dividends, enter:

- the taxable amount of all your dividends on line 128;
- the actual amount of all your eligible dividends on line 166;
- the actual amount of all your ordinary dividends on line 167.

In all cases, the dividends must have been received from taxable Canadian corporations.

**IMPORTANT**
Dividends from taxable Canadian corporations entitle you to a dividend tax credit. See the instructions for line 415.

130 Interest and other investment income

**Interest**

As a rule, interest you must report is shown on your RL-3, RL-13, RL-15 and RL-16 slips or, if you did not receive them, on your T3, T5 and T5013 slips. You must also report any interest for which you did not receive RL slips or other information slips, including interest you received in 2018 on a loan made to an individual and on income tax refunds.

**Methods for reporting interest**

There are three methods for reporting interest from investment contracts (bonds, savings bonds, term deposits, bearer debt obligations, etc.). You can use a different method for each investment contract.

**Cash method**

As a rule, you must report the interest that you received or that was credited to you in 2018, except for amounts that you reported in previous years. However, for investment contracts entered into after 1989, you must report, each year, the interest earned up to the anniversary of the date on which the investment was acquired. This interest may be shown in box D of your RL-3 slip.

**Accrual method**

Each year, you must report interest accrued from January 1 to December 31.

**Receivable method**

Each year, you must report interest that falls due during the year. For example, you would report interest on municipal bond coupons that have matured but have not been cashed in.

**Joint accounts**

If you held an account jointly with another person, report only the interest corresponding to your contribution to the account.

**Bearer debt obligations**

You can calculate the interest you earned on bearer debt obligations, such as Treasury bills or bank acceptances, using the information provided on your RL-18 slip (or your T5008 slip if you did not receive an RL-18 slip) or on the statement of account or transaction record received from a stockbroker or an institution.

If you cashed in or disposed of (sold, transferred, gave, bequeathed, etc.) the securities after the maturity date, the difference between the proceeds of disposition (box 21 of the RL-18 slip) and the price you paid for the securities constitutes interest income.

If you cashed in or disposed of the securities before the maturity date, the difference between the proceeds of disposition and the price you paid for the securities may also constitute a capital gain or loss. For more information, contact us.
Other investment income

Other investment income includes:

• your investment income, which may be shown in box E of your RL-3 slip and in box G of your RL-16 slip;
• your royalties, which may be shown in box H of your RL-3 slip;
• interest on the sale of linked notes, which may be shown in box K of the RL-3 slip;
• the benefits you received as a shareholder of a corporation, which may be shown in box O of your RL-1 slip. Do not report on line 130 the amount to be included in the calculation of your income for an advance or a loan that was not repaid, but enter it on line 154;
• your gross foreign investment income, which may be shown in box F of your RL-3 slip, box 8 of your RL-15 slip or box F of your RL-16 slip;
• your foreign income shown in box E of your RL-16 slip (this income constitutes property income);
• investment income accrued after the death of the holder of a trustee savings account (TFSA) and paid to you in the year. This income is shown in box O of the RL-1 slip.

Foreign investments

Your gross foreign investment income must be reported in Canadian dollars. To convert it, use the exchange rate in effect when you received it or when it was credited to you. You can use the average exchange rate for the year if you received the income over the entire year. To find out the exchange rate, consult the Bank of Canada website at bank-banque-canada.ca.

You may be entitled to a foreign tax credit. See the instructions for line 409.

136 Rental income

You must report the income you derived from the rental of property on line 136. Your net income is your gross rental income, minus the expenses you incurred during the year to earn this income, minus capital cost allowance (where applicable).

Do not use line 136 to report income from the rental of property if the income constitutes business income. Report this income on line 22 of Schedule L.

With your return, enclose either a copy of form TP-128-V, Income and Expenses Respecting the Rental of Immovable Property, or a statement of your rental income and expenses. A separate form or statement must be enclosed for each immovable from which you derived rental income.

Financial assistance received as a result of a disaster

If you received financial assistance as a result of a disaster, consult the guide The Tax Effects of Financial Assistance Received as a Result of a Disaster (IN-125-V).

Member of a partnership

If you were a member of a partnership, your share of the partnership’s income (or losses) from the rental of property is shown in box 3 of your RL-15 slip or in the partnership’s financial statements.

If you are reporting a loss from a partnership of which you were a specified member, see the instructions for line 260 and complete Schedule N.

Supporting documents

If you did not receive an RL-15 slip, enclose a copy of the partnership’s financial statements with your income tax return.

Labour costs

If you incurred labour costs (other than salaries and wages paid to your employees) in order to maintain land or maintain, repair or renovate a building from which you derived rental income, you must provide information about every person or business that carried out the work. Complete form TP-1086.R.23.12-V, Costs Incurred for Work on an Immovable, and enclose it with your return. If you do not provide the information, you are liable to a penalty.

Rental loss

On line 136, enter the amount of any rental loss you sustained, preceded by a minus sign (–), and subtract the amount instead of adding it. Note that for rental property, you cannot claim the portion of the capital cost allowance that creates or increases a rental loss.

For more information, consult the brochure Individuals and Rental Income (IN-100-V).

139 Taxable capital gains

If you disposed of capital property (for example, if you sold, transferred, gave or bequeathed shares, bonds, debts, land or buildings), you may have to include a portion of the gain realized in your income. If your gains are greater than your losses, 50% of the excess must be entered on line 139 as a taxable capital gain.

However, if your losses are greater than your gains, 50% of the excess constitutes a net capital loss. You cannot enter a loss on line 139, but you can use it to reduce your taxable capital gains for other years. For more information, see “Net capital loss” on page 33.

Your capital gains or losses on the disposition (sale, transfer, gift, bequest, etc.) of publicly traded securities can be calculated using the information on your RL-18 slip (or your T5008 slip, if you did not receive an RL-18 slip) or on the statement of account or transaction record received from a stockbroker or an institution.

You must file a 2018 income tax return if, in 2018, you disposed of capital property or realized a capital gain (for example, if a trust allocated a capital gain to you) or if you are required to report a capital gain with regard to a 2017 reserve.

If you fail to report a capital gain realized on the disposition of qualified farm or fishing property, qualified small business corporation shares or certain resource property, you may lose your entitlement to the capital gains deduction (line 292). The same is true if you file your 2018 income tax return after April 30, 2020 (or after June 15, 2020, if you or your spouse is reporting business income for 2018).

To calculate your capital gains or losses on the disposition of capital property, complete Part A of Schedule G. If you disposed of resource property, complete Part B. If you disposed of qualified farm or fishing property or qualified small business corporation shares, complete Part C. The capital gains you enter in Part B or Part C of Schedule G may entitle you to a capital gains deduction. For more information, see the instructions for line 292.
**Adjusted cost base**

As a rule, the acquisition cost of a property, plus the expenses incurred to acquire the property and the capital cost of any additions or improvements to it. Examples of expenses incurred to acquire property include legal fees, surveyor’s fees, assessment or brokerage fees, the GST and the QST.

**Capital gain**

As a rule, the proceeds of disposition of capital property, minus the adjusted cost base of the property and the expenses incurred to dispose of it.

**Disposition**

A transaction in which a person disposes of capital property voluntarily (by way of sale, transfer, gift or bequest) or involuntarily (where property is expropriated, stolen, etc.).

**NOTE**

If you disposed of capital property for which you elected to report a capital gain deemed to have been realized on February 22, 1994, consult the guide entitled Capital Gains and Losses (IN-120-V).

**Proceeds of disposition**

As a rule, the selling price of a property. The proceeds of disposition may also be compensation received for property that was expropriated, destroyed, damaged or stolen.

**Reserve for a capital gain**

If you disposed of capital property and part of the proceeds of disposition may be paid after the end of the year, you can, as a rule, deduct a reserve for the capital gain realized on the disposition. The amount you can deduct as a reserve generally depends on the amount you deduct as a reserve in your federal income tax return.

However, if the reserve is attributable to the amount you designated as a deemed capital gain for 2018 or a previous year on the disposition of eligible shares in a corporation as part of the transfer of a family business, you can disregard the limit mentioned in the federal income tax return.

**IMPORTANT**

If you deduct a reserve in your 2018 return, you must include the amount of the reserve in your income for 2019. However, you may be able to deduct another reserve.

For more information, consult the guide entitled Capital Gains and Losses (IN-120-V).

**Financial assistance received as a result of a disaster**

If you received financial assistance as a result of a disaster, consult the guide The Tax Effects of Financial Assistance Received as a Result of a Disaster (IN-125-V).

**Disposition of a principal residence**

If you disposed of your principal residence in 2018, you must complete form TP-274-V, Designation of Property as a Principal Residence. You will thereby avoid having all or part of any profit considered a capital gain.

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**Disposition of personal-use property**

*(line 16 of Schedule G)*

If you realized a capital gain on the disposition of personal-use property, you are required to report it only if the proceeds of disposition are more than $1,000. In this case, you must enter an adjusted cost base of $1,000 or the actual adjusted cost base, whichever is greater.

A loss sustained on the disposition of personal-use property cannot be deducted.

**Disposition of precious property**

*(lines 18 and 19 of Schedule G)*

If you realized a capital gain on the disposition of precious property, you are required to report it only if the proceeds of disposition are more than $1,000. In this case, you must enter an adjusted cost base of $1,000 or the actual adjusted cost base, whichever is greater.

If you disposed of precious property in 2018 and your gains were greater than your losses, you can deduct the net losses you sustained from 2011 to 2017 on the property, provided you have not previously deducted them. The amount you deduct must not be greater than the net gain you realized in 2018 on the disposition of precious property.

If you disposed of precious property in 2018 and your losses were greater than your gains, you cannot deduct the losses from the gains you realized on the disposition of other types of property. However, you can deduct them from the gains you reported on the disposition of precious property in the previous three years. To do so, complete form TP-1012.A-V, Carry-Back of a Loss, and file it separately from your return.

**Disposition of eligible shares in a corporation as part of the transfer of a family business**

*(lines 55.1 and 96.1, box 55 of Schedule G)*

If you disposed of (sold or transferred) shares in a family farm or fishing corporation or qualified small business corporation shares as part of the transfer of a family business, you may be able to treat the resulting gain as a deemed capital gain instead of as a deemed dividend. However, you must be claiming a capital gains deduction on line 292 in respect of the deemed capital gain for the year you disposed of the shares.

**Line 55.1 of Schedule G**

To calculate the amount of the deemed capital gain to enter on line 55.1, complete form TP-517.5.5-V, Designating a Deemed Capital Gain Further to the Transfer of a Family Business.

**Line 96.1 of Schedule G**

If you entered an amount on line 55.1 of Schedule G, refer to the table below to find out what to enter on line 96.1.

<table>
<thead>
<tr>
<th>Amount on line 96</th>
<th>Amount to enter on line 96.1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Positive amount ≥ line 55.1</td>
<td>0</td>
</tr>
<tr>
<td>Positive amount &lt; line 55.1</td>
<td>Line 55.1 minus line 96</td>
</tr>
<tr>
<td>0</td>
<td>Line 55.1 plus line 96 (without the minus sign [–])</td>
</tr>
<tr>
<td>Negative amount</td>
<td></td>
</tr>
</tbody>
</table>

The amount on line 96.1 represents your capital loss for the year.

For more information, see the guide entitled Capital Gains and Losses (IN-120-V).

If you do not meet all the requirements for this deduction, the gain on the disposition of the shares is considered a deemed dividend, and you must include it in the actual amount of dividends on line 166 or 167.
Deferral of capital gains realized on a disposition of small business corporation shares (line 94 of Schedule G)

If you realized a capital gain on the disposition of small business corporation shares (private corporation shares) and acquired other small business corporation shares (replacement shares), you can, under certain conditions, defer taxation of all or part of the gain until the new shares are disposed of.

For more information, consult the guide entitled Capital Gains and Losses (IN-120-V).

Net capital loss

If the result obtained on line 98 of Schedule G is negative (that is, if your allowable capital losses are greater than your taxable capital gains), this amount constitutes a net capital loss. You cannot deduct this net capital loss in 2018. Be sure to enclose Schedule G with your return so we can update your file. You can use your loss to reduce your taxable capital gains for the three previous years or for future years. If you wish to use a loss to reduce your taxable capital gains for previous years, complete form TP-1012, Carry-Back of a Loss, and file it separately from your return. The rules under which you can reduce your taxable capital gains for future years are explained in the instructions for line 290.

If you disposed of eligible shares in a corporation as part of the transfer of a family business, the amount of the net capital loss you can carry over corresponds to 50% of the amount on line 96.1 of Schedule G.

For more information about capital gains and losses, consult the guide entitled Capital Gains and Losses (IN-120-V).

Support payments received

As a rule, you must report the support payments you received in 2018 under a written agreement or a judgment, if you received them as an allowance payable periodically for your benefit or the benefit of your child and you were not living with the payer at the time the payments were made. However, if you are covered by the measures under which child support is non-taxable for the recipient and non-deductible for the payer, see “Tax treatment of child support” below and complete Work Chart 142.

Repayment of support

If you made support payments that you deducted on line 225 of your income tax return for a previous year, but an amount was repaid to you in 2018 further to a court order, the repayment may be subject to a tax adjustment. Enter it on line 142 and see “Tax adjustment” in the instructions for line 443.

Tax treatment of child support

In general, child support paid under a written agreement entered into or a judgment rendered after April 30, 1997, cannot be deducted by the person who made the payments and does not have to be included in the income of the person who received them.

Payments received under the support-payment collection program

If we paid you a taxable amount in 2018 as child support or as support for your benefit only, enter it on line 142. If the amount paid to you as support is non-taxable, complete Work Chart 142. See “Support-payment arrears” below if any portion of the amount you received constitutes arrears.

Non-taxable support owing to you on December 31, 2017 (line 2 of Work Chart 142)

On line 2 of Work Chart 142, enter the non-taxable amount of support that you should have received for 1997 through 2017 but had not received by December 31, 2017. If you completed Work Chart 142 in 2017 and the amount on line 5 was negative, that is the amount you must enter on line 2 of Work Chart 142 for 2018.

Support-payment arrears

If you received support-payment arrears that you are required to include in your income, enter them on line 142. The amount of support-payment arrears you include on line 142 may be subject to a tax adjustment. See “Tax adjustment” in the instructions for line 443.

For more information, consult the brochure The Tax Effects of Separation and Divorce (IN-128-V).

Social assistance payments and similar financial assistance

If you received social assistance payments or similar financial assistance in 2018, enter the total of the amounts shown in boxes A and B of your RL-5 slip or the amount shown on your T5007 slip if you did not receive an RL-5 slip.

If you repaid social assistance payments or similar financial assistance (box H of your RL-5 slip), see the instructions for line 246.

Child support

Any support payment that is intended neither solely for the benefit of the payer’s spouse or former spouse nor solely for the benefit of the parent of a child of whom the payer is also the parent.
**148 Income replacement indemnities and net federal supplements**

On line 148, enter the income replacement indemnities or net federal supplements that you received and, in box 149, enter the corresponding number from the list below. If you are reporting income replacement indemnities and net federal supplements from more than one source, enter the total on line 148 and “19” in box 149.

| 01 | Workers’ compensation received from the Commission des normes, de l’équité, de la santé et de la sécurité du travail (CNESSST) |
| 02 | Indemnities received further to a precautionary cessation of work |
| 03 | Indemnities received from the Société de l’assurance automobile du Québec (SAAQ) further to a traffic accident |
| 04 | Financial assistance received further to a means test |
| 05 | Other indemnities |
| 06 | Income replacement indemnities or compensation for the loss of financial support received under a law of Canada or a province other than Québec |
| 07 | Net federal supplements |

**Income replacement indemnities**

If you received income replacement indemnities or compensation for the loss of financial support, report the amount on line 148. The amount you enter on line 148 entitles you to a deduction on line 295.

If you received compensation for the loss of financial support or any of the income replacement indemnities described in points 1, 2, 3, 5 and 6 below, you may be required to adjust the amount of your non-refundable tax credits. See the instructions for line 358.

If you repaid income replacement indemnities, see the instructions for line 246.

**01 Workers’ compensation received from the Commission des normes, de l’équité, de la santé et de la sécurité du travail (CNESSST)**

If, in 2018, you received workers’ compensation or compensation for the loss of financial support from the CNESSST, enter the amount from box C of your RL-5 slip.

If, in 2018, you received an amount from your employer further to an industrial accident, to make up for the loss of income for each day or portion of a day that you missed work to receive care, undergo medical examinations or carry out an activity as part of your personal rehabilitation program, enter on line 148 the amount shown in that respect on your RL-1 slip. The amount is identified by the code “RT,” which appears in the "Code (case O)” box of the RL-1 slip.

**02 Indemnities received further to a precautionary cessation of work**

If, in 2018, you received income replacement indemnities further to a precautionary cessation of work, enter the amount shown in that respect in box E of your RL-5 slip.

**03 Indemnities received from the Société de l’assurance automobile du Québec (SAAQ) further to a traffic accident**

If, in 2018, you received income replacement indemnities or compensation for the loss of financial support from the SAAQ further to a traffic accident, enter the amount from box D of your RL-5 slip.

**04 Financial assistance received further to a means test**

If, in 2018, you received financial assistance from a charity based on a means test, enter the amount from box K of your RL-5 slip or the amount shown on your T5007 slip, if you did not receive an RL-5 slip.

**05 Other indemnities**

Enter the amount from box E of your RL-5 slip if, in 2018:

- you received income replacement indemnities or compensation for the loss of financial support further to an act of good citizenship or because you were the victim of a crime;
- you received any other income replacement indemnities or compensation for the loss of financial support under a law of Québec.

**06 Income replacement indemnities or compensation for the loss of financial support received under a law of Canada or a province other than Québec**

If, in 2018, under a law of Canada or a province other than Québec, you received compensation for the loss of financial support, workers’ compensation or income replacement indemnities (further to a precautionary cessation of work, a traffic accident, an act of good citizenship or because you were the victim of a crime), enter the amount you received.

This amount may be shown on a T5007 slip.

**Indemnities received for previous years**

If, in 2018, you received income replacement indemnities that were owed to you for 2004 to 2017, or compensation for the loss of financial support that was owed to you for 2005 to 2017, we will calculate a tax adjustment on line 443.

Please note that, in the case of income replacement indemnities or compensation for the loss of financial support received for previous years, your retroactive payments cannot be averaged.

**07 Net federal supplements**

If, in 2018, you received an amount as a net federal supplement, enter the amount shown in that respect on your T4A(OAS) slip. Note that you can claim a deduction on line 295 for the net federal supplements you are reporting on line 148.

**Special cases**

- If, on line 235 of your federal income tax return, you are entering a social benefits repayment, see “Special case” under “Deduction for certain benefits” in the instructions for line 295.
- If you received the Guaranteed Income Supplement in 2018 and you or your spouse received a retroactive payment of the Old Age Security pension or of federal supplements in 2018, see “Special case” in the instructions for line 447.
On line 154, enter the amount of your other income and, in box 153, enter the corresponding number from the list below. If your other income comes from more than one source, enter the total on line 154 and “66” in box 153.

### 01 Scholarships and bursaries (box O of the RL-1 slip)
If, in 2018, you received scholarships, bursaries or any similar financial assistance (such as a fellowship or a prize for an achievement), enter the amount shown in this respect in box O of your RL-1 slip. The amount is identified by the code “RB” in the “Code (case O)” box of the RL-1 slip. In the case of amounts received under a registered education savings plan (RESP), see point 3(i) opposite. For research grants, see point 3(j).

**IMPORTANT**
You can claim a deduction on line 295.

### 02 Income supplement received under a government work-incentive project (box O of the RL-1 slip)
If you received financial assistance in 2018, enter the amount shown in this respect in box O of your RL-1 slip.

If you received assistance for tuition fees that do not entitle you to the tax credit for tuition or examination fees (line 398), see “Deduction for assistance received for the payment of tuition fees” in the instructions for line 295.

### 03 Other income (box O of the RL-1 slip)
The following amounts, shown in box O of your RL-1 slips, must be reported on line 154:
(a) labour adjustment benefits;
(b) income assistance payments;
(d) a retiring allowance (may also be shown in box G-5 of your RL-16 slip);
(e) patronage dividends from a cooperative;
(f) a death benefit paid by an employer on the death of an employee, in recognition of services rendered by the employee in carrying out the duties of an office or employment. This may include unused sick-leave credits accumulated by the employee. This benefit, which may be shown in box G-6 of the RL-16 slip, should not be confused with the death benefit paid by Retraite Québec (see the instructions for line 119). For more information, contact us.

If you are the sole beneficiary of a death benefit for a deceased person, you are entitled to an exemption of up to $10,000, whether the benefit is paid to you in one year or over several years. If you are not the sole beneficiary of the benefit, contact us to find out the exemption to which you are entitled. The amount of the exemption to which you are entitled may be shown in box G-7 of your RL-16 slip;

(g) amounts received under a supplementary unemployment benefit plan;

(h) amounts received under a retirement compensation arrangement, which may be considered eligible retirement income, a part of which you can transfer to your spouse if you are 65 or older (see “Eligible retirement income” under the instructions for line 122). These amounts are identified by the code “RQ” in the “Code (case O)” box of the RL-1 slip;

(i) amounts received under a registered education savings plan (RESP). These amounts are identified by the code “RU” in the “Code (case O)” box of the RL-1 slip. If the educational assistance payments (EAPs) you received included Québec education savings incentive (QESI) amounts totaling more than the cumulative limit of $3,600, you may have to pay a special tax. See point 1 in the instructions for line 443.

If you are the subscriber under an RESP, or the spouse, former spouse or heir of the subscriber, and you received accumulated income payments under the RESP, which are identified by the code “RV” in the “Code (case O)” box of the RL-1 slip, enter the amount of the payments on line 154. Note that you may have to pay a special tax. See point 2 in the instructions for line 443;

(j) the net amount of research grants. To calculate the net amount of a research grant received in 2018, subtract the total of the following expenses (up to the amount of the grant) from the amount shown in this respect in box O of your RL-1 slip:
- expenses incurred in 2017, after you obtained confirmation that you would receive the grant,
- expenses incurred in 2018, and
- expenses incurred in 2019.

The expenses must have been incurred to carry out the research concerned and must not have been used to reduce the amount of a research grant received for a year other than 2018.

You cannot subtract your personal expenses or basic living expenses from the amount of the grant (except travel expenses, which include expenses for meals and lodging). Do not take into account expenses for which you were reimbursed or that you are deducting elsewhere in your return.

If, in 2018, you incurred expenses respecting a grant that was included in your income for 2017, you can deduct these expenses from your income for 2017, as long as you do not use them to reduce the amount of a grant received in 2018. To do so, complete form TP-1012.B-V, Carry-Back of a Deduction or Tax Credit, and file it separately from your return.

**Supporting documents**
Enclose a detailed statement of your expenses with your return;
(k) the amount of the Apprentice Incentive Grant;
(l) the amount of the Apprenticeship Completion Grant;
(m) benefits paid to the parents of a crime victim. Such amounts are identified by the code “CD” in the “Code (case O)” box of the RL-1 slip.

04 Refund of unused RRSP or PRPP/VRSP contributions

Registered retirement savings plan (RRSP)
If, in 2018, you received a refund of contributions that you made in previous years to your RRSP or to a spousal RRSP, enter the amount shown in that respect in box C or box F of your RL-2 slip. You may be entitled to a deduction on line 250 (point 6).

Pooled registered pension plan (PRPP), including a voluntary retirement savings plan (VRSP)
If, in 2018, you received a refund of contributions that you made after 2012 to your PRPP/VRSP, enter the amount shown in that respect in box F of your RL-2 slip. You may be entitled to a deduction on line 250 (point 6).

05 Recovery of a deduction for contributions to a spousal RRSP
If your spouse contributed to your RRSPs after 2015, he or she may have to include all or part of any amounts you received from your RRSPs in his or her income. Complete form TP-931.1-V, Amounts from a Spousal RRSP or RRIF, to calculate the amounts you and your spouse must each include in your income.

NOTE
If, on the date the amounts were withdrawn, you and your spouse were separated because of the breakdown of your relationship, you must report the total amounts received.

06 Other income (box C of the RL-2 slip)
Enter the amount from box C of your RL-2 slip, unless you have already reported it on line 119. If the amount from box C includes the death benefit paid by Retraite Québec, see point 8 below.

If there is an amount in box C-1 of the RL-2 slip, see the instructions for line 402.

If there is an amount in box C-9 of the RL-2 slip, you must pay a special tax. Enter this amount on line 443. You may, under certain conditions, be entitled to a tax credit. For more information, see point 19 in the instructions for line 462.

07 Other income (boxes D, E, G, H and K of the RL-2 slip)
Enter the amount from box D or H of your RL-2 slip or the amount from box E, G or K, if you have not entered it on line 122.

08 Other income (boxes B and G of the RL-16 slip)
Enter the amount of your other income from a trust, that is, the amount from box B or G of your RL-16 slip; however, do not enter the amount from box G if you entered it on line 130.

Death benefit
If the death benefit paid by Retraite Québec is the only income to be reported in the trust return, the return does not need to be filed. Instead, each beneficiary of the succession must include his or her share of the benefit on line 154 of his or her income tax return.

09 Withdrawals from an RRSP under the Home Buyers’ Plan (HBP) or the Lifelong Learning Plan (LLP) (boxes L and O of the RL-2 slip)

Home Buyers’ Plan (HBP)
If you withdrew amounts from two or more of your RRSPs and the total of the amounts shown in box O of your RL-2 slips is more than $25,000, enter the excess.

Lifelong Learning Plan (LLP)
If you withdrew amounts from two or more of your RRSPs and the total of the amounts shown in box L of your RL-2 slips is more than $10,000, enter the excess.

10 Amounts not repaid under the Home Buyers’ Plan (HBP) or the Lifelong Learning Plan (LLP)
If you withdrew amounts from your RRSP under the HBP (before January 1, 2017) or under the LLP and you designate an amount as a repayment for the year (line 212 of your return), enter on line 154 the amount shown on line 16 of form TP-935.3-V, Repayment of RRSP Funds Withdrawn Under the Home Buyers’ Plan or the Lifelong Learning Plan. If you do not designate an amount as a repayment for the year (line 212 of your return), enter on line 154 the amount shown on your notice of assessment or reassessment, or on the statement of account sent to you by the federal government to inform you of the amount you were required to repay under the HBP or the LLP before March 2, 2019.

If you made contributions to your RRSP or to your pooled registered pension plan (PRPP), including a voluntary retirement savings plan (VRSP), after December 31, 2017, but before March 2, 2019, see the instructions for line 214.

Non-resident on December 31, 2018
If you withdrew certain amounts from an RRSP under the HBP or the LLP and you ceased to be resident in Canada in 2018, contact us to find out the amount to be included in the calculation of your income.

11 Recovery of resource deductions
Enter any negative balance respecting cumulative Canadian exploration or development expenses related to mining, oil or gas (boxes A and B of your RL-11 slip or boxes 28, 29, 31, 60 and 61 of your RL-15 slip).

12 Wage Earner Protection Program (WEPP) payments
If you received Wage Earner Protection Program (WEPP) payments, enter the amount shown in this respect in box O of the RL-1 slip.

13 Recovery of deductions for the purchase of tools
You may be required to include an amount in your income if, in 2018, you disposed of (sold, transferred, gave, bequeathed, etc.) tools for which, in 2018 or in a previous year, you claimed a deduction for the purchase of tools as a salaried tradesperson or as an apprentice mechanic, apprentice automotive painter or apprentice auto body repairer. To find out whether you are required to do so, complete form TP-75.2-V, Employment Expenses of Salaried Tradespeople.

15 Other taxable income that is not reported elsewhere in your return
Enter taxable income for which no other line is provided in the return. Make sure that the income does not have to be entered elsewhere on the return.
Business income

If you carried on a business in 2018, use Schedule L to report your gross income and your net income (or net loss), calculated according to the accrual method. However, if you are a farmer, a fisher or a person who earns commissions, you can use the cash method to calculate your net income.

Supporting documents

With your return, enclose either form TP-80-V, Business or Professional Income and Expenses, or your financial statements. If you carried on more than one business, you must submit a separate form or separate statements for each business. If your income was derived from farming or fishing, enclose your financial statements.

Fiscal period

All sole proprietorships and partnerships are required to report their income on the basis of a fiscal period ending either on December 31 or on a date other than December 31, which must be the same as the date chosen for federal purposes. If the fiscal period ends on a date other than December 31, the business must add to its income the estimated income for the period between the end date of the fiscal period and January 1 of the following year. To calculate this estimated income, complete form TP-80.1-V, Calculation of Business or Professional Income, Adjusted to December 31. Enclose the form with your return.

Form to enclose

Calculation of Business or Professional Income, Adjusted to December 31 (TP-80.1-V)

Revocation of an election to end your fiscal period on a date other than December 31

If your fiscal period ended on a date other than December 31, 2018, but you have elected to adopt an end date of December 31, you are required to submit two copies of form TP-80-V or two sets of financial statements: one for the fiscal period ended before December 31, 2018, and the other for the fiscal period ended on December 31, 2018.

Once you have adopted December 31 as the end date of your fiscal period, you cannot revert to a fiscal period ending on a date other than December 31. For more information, consult the guide Business and Professional Income (IN-155-V).

Business loss

If your business sustained a loss, enter the amount of the loss, preceded by a minus sign (–), on the appropriate line of Schedule L. As a rule, if this amount is more than the total of your income from other sources, you can use the excess to reduce your income for the previous three years or (in most cases) your income for the next twenty years. If you wish to use a loss to reduce your income from previous years, complete form TP-1012.A-V, Carry-Back of a Loss, and file it separately from your return.

Farming (lines 13 and 23 of Schedule L)

On line 13 of Schedule L, enter the gross income resulting from the operation of a farming business. If you were a member of a partnership, enter the partnership’s gross income.

On line 23 of Schedule L, enter the net income (or net loss) resulting from the operation of a farming business. If you were a member of a partnership, enter your share of the net income (or of the net loss). If you were a specified member of a partnership, see “Income from a partnership of which you were a specified member” opposite.

If you sustained a farm loss, contact us to find out how to calculate it.

Profession (lines 15 and 25 of Schedule L)

If you earned business income as an accountant, chiropractor, dentist, lawyer, notary, physician or veterinarian, you can no longer exclude the value of work in progress at the end of the year from your income for the year. However, if you made an election to that effect, you must include 20% of the cost or the fair market value of your work in progress at the end of the year in your income for 2018.

For more information, see guide IN-155-V, Business and Professional Income.

End-of-career allowance received by a physician (line 28 of Schedule L)

If you are a physician and you received an allowance as part of a program providing end-of-career allowances (provided you did not practise medicine as a self-employed person in 2018), enter the allowance on line 28 of Schedule L. If you received the allowance as a salaried physician, enter it on line 154 instead.

Member of a partnership

If you were a member of a partnership, enter the partnership’s gross income and your share of the net income (or of the net loss). If you were a specified member of a partnership, see “Income from a partnership of which you were a specified member” below.

Supporting documents

If you did not receive an RL-15 slip, enclose a copy of the partnership’s financial statements or form TP-80-V, Business or Professional Income and Expenses.

Income from a partnership of which you were a retiring partner (line 28 of Schedule L)

Enter the share of a partnership’s income or losses that the partnership allocated to you:

• as a retiring partner, for the period in which you were not a member of the partnership; or
• as the surviving spouse of a deceased member of the partnership (provided you were not a member or employee of the partnership and did not carry out any activities on behalf of the partnership). This amount may be shown in box 1-10 of your RL-15 slip.

Income from a partnership of which you were a specified member (line 29 of Schedule L)

Enter your share of the income or losses of a partnership of which you were a specified member. This amount is shown in box 1 of your RL-15 slip if the code “0” or “1” appears in box 40 of the slip.

Specified member

As a rule, a limited partner or a partner who is not actively engaged in the operation of the business carried on by the partnership or in the operation of a similar business (silent partner).

If, on line 29 of Schedule L, you enter a loss from a partnership of which you were a specified member, see the instructions for line 260 and complete Schedule N.

If you did not receive an RL-15 slip, enclose a copy of the partnership’s financial statements. Enter your share of the partnership’s income, excluding any amounts you can report elsewhere in your income tax return.

Supporting documents

If you did not receive an RL-15 slip, enclose a copy of the partnership’s financial statements.
Insurable earnings (QPIP) and pensionable earnings (QPP) of a person responsible for a family-type resource or an intermediate resource (line 40 of Schedule L)

If you received an RL-29 slip, enter on line 40 of Schedule L the amount of your insurable earnings and pensionable earnings (calculated on form LM-53-V, Insurable Earnings Under the QPIP and Pensionable Earnings Under the QPP of a Person Responsible for a Family-Type Resource or an Intermediate Resource). This amount will be used to determine your Québec Pension Plan (QPP) contribution and Québec parental insurance plan (QPIP) premium on income from self-employment. For more information, see the instructions for lines 439 and 445.

Form to enclose

Insurable Earnings Under the QPIP and Pensionable Earnings Under the QPP of a Person Responsible for a Family-Type Resource or an Intermediate Resource (LM-53-V)

Foreign business income


Financial assistance received as a result of a disaster

If you received financial assistance as a result of a disaster, consult the guide The Tax Effects of Financial Assistance Received as a Result of a Disaster (IN-125-V).

Government payments (RL-27 slip)

If you received an RL-27 slip, the amounts shown on the slip must be included in the calculation of your business income.

Income averaging for forest producers

If, under the Sustainable Forest Development Act, you are a certified forest producer (or a member of a partnership that is a certified forest producer) regarding a private forest, you may be able to request that a portion of the income generated by the non-retail sale of timber produced in the private forest be averaged. See point 21 in the instructions for line 297.

Professional dues

In calculating your business income, do not take into account professional dues paid to maintain your professional status, dues paid to a recognized artists’ association or the contribution paid to the Office des professions du Québec. However, these amounts entitle you to a tax credit. See the instructions for line 397.

Filing deadline

If, in 2018, you or your spouse carried on a business or earned income as a person responsible for a family-type resource or an intermediate resource, the deadline for filing your 2018 income tax return is extended to June 15, 2019. Regardless of the date on which you file your return, any balance due for 2018 must be paid by April 30, 2019. After that date, we will calculate interest on the unpaid balance.

If the expenditures you incurred in carrying on your business relate principally to tax shelters, the filing deadline cannot be extended to June 15, 2019.

Labour costs

If you incurred labour costs (other than salaries and wages paid to your employees), you must provide information about every person or business that carried out work for any of the following purposes:

- maintaining, repairing or renovating a building from which you earned rental income, or a building that you owned and where you operated a business;
- maintaining, repairing or renovating commercial premises you rented; or
- maintaining land from which you earned rental income.

Complete form TP-1086.R.23.12-V, Costs Incurred for Work on an Immovable, and enclose it with your return. If you do not provide the required information, you are liable to a penalty.

Copyright income

If your total income from copyrights or public lending rights was less than $60,000, and you are the first owner of the rights, you can claim a deduction on line 297. See point 16 in the instructions for line 297.

Investments entitling you to certain tax benefits

If you invested in a business, enter your share of the income or losses resulting from the investment.

If you invested in a tax shelter after May 31, 1990, and wish to claim a deduction or a loss on your investment, enclose with your return a copy of form TP-1079.6-V, Statement of Losses, Deductions and Tax Credits Respecting a Tax Shelter. Contact us for the definition of “tax shelter” under the Taxation Act.

Interest paid after you ceased to carry on a business

You may be able to deduct all or part of the interest you paid on loans that you took out in order to earn income from a business if you paid the interest after ceasing to carry on the business. Contact us to determine the deduction to which you are entitled.

For more information, consult the guide Business and Professional Income (IN-155-V).
### NET INCOME

**201 Deduction for workers**

The deduction for workers is equal to 6% of your **eligible work income**. The maximum deduction you can claim is $1,150.

To calculate your deduction, complete Work Chart 201 (the work charts follow the schedules).

**Eligible work income**

Employment income, net income earned from a business you carried on alone or as a partner actively engaged in the business, the net amount of research grants, Wage Earner Protection Program (WEPP) payments and amounts received under a work-incentive project.

**NOTE**

Do not include:
- employment income consisting solely of taxable benefits that you received from previous employment (this amount is shown in box 211 of your RL-1 slip);
- employment income received as:
  - an elected member of a municipal council,
  - a member of the council or executive committee of a metropolitan community, an agglomeration or a regional county municipality,
  - a member of a municipal utilities commission or corporation,
  - a member of a school board, or
  - a member of the National Assembly, the House of Commons or the Senate of Canada, or the legislative assembly of a province other than Québec.

If you are an Indian, enter on line 7 of Work Chart 201 the eligible work income for which you can claim a deduction on line 293.

**205 Registered pension plan (RPP) deduction**

The deduction you can claim for RPP contributions for current service or for past service after 1989 cannot exceed the amount you are deducting for such contributions on line 207 of your federal income tax return for 2018.

If you did not make RPP contributions for service before 1990 and did not make contributions under a retirement compensation arrangement (see point 13 in the instructions for line 207), the amount you enter on line 205 should correspond to the amount shown in box D of your RL-1 slip. If there is an amount in box D-2 or box D-3 of the RL-1 slip, contact us or visit our website (revenuquebec.ca) to find out how to calculate the deduction to which you are entitled.

**Transfer to an RPP**

If the amount on line 207 of your federal income tax return includes amounts transferred to an RPP (such as a retiring allowance), enter them on line 250 instead of line 205.

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**207 Employment expenses and deductions**

If the employment you held in 2018 entitles you to a deduction for certain expenses or an employment-related deduction, enter the amount to be deducted on line 207 and, in box 206, enter the corresponding number from the list below. If you are claiming more than one type of expense or deduction, enter the total on line 207 and “22” in box 206.

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If you are self-employed, see the instructions for line 164.

You can deduct certain employment expenses if you are not deducting them elsewhere in your return, they were not reimbursed and they do not entitle you to a reimbursement.

Most employees cannot deduct employment expenses. For example, you cannot deduct expenses for travel between your home and your employer’s place of business, expenses for parking at your employer’s place of business, or other expenses such as clothing.

For more information about the expenses that can be deducted and the requirements that must be met in order to deduct them, consult the guide Employment Expenses (IN-118-V).

**01 Expenses of a forestry worker**

You can deduct expenses related to the use of a chainsaw or a brushcutter in carrying out your duties, if your employment contract requires you to provide such tools and pay such expenses.

**Form to enclose**

Employment Expenses of Forestry Workers (TP-78-V)

**02 Expenses of an employee of a transport business or of an employee whose duties include transporting goods**

If you are an employee of a transport business (such as an airline, a railway or a bus company), or if you regularly collect or deliver goods for your employer, you can (under certain conditions) deduct the cost of your meals and lodging.

**Form to enclose**

Employment Expenses of Transport Employees (TP-66-V)
03 Expenses of a salaried musician

You can deduct the expenses related to the use of a musical instrument if you are required to provide your own instrument during the year. The deduction claimed for such expenses cannot exceed the income you earned from your employment as a musician in the year.

Forms to enclose
Employment Expenses of Salaried Musicians (TP-78.4-V)

If you have other expenses, also enclose:
- General Employment Conditions (TP-64.3-V);
- Employment Expenses of Salaried Employees and Employees Who Earn Commissions (TP-59-V) or a detailed statement of your expenses.

04 Residence deduction for a member of the clergy or a religious order

If you are a member of the clergy or a religious order, you can claim a deduction for the residence or lodgings in which you lived in 2018, provided you were required to use the residence or lodgings in the course of your employment duties.

Form to enclose
Residence Deduction for a Member of the Clergy or a Religious Order (TP-76-V)

05 Expenses of an employee who earns commissions

If, in 2018, you sold property or negotiated contracts for your employer, the amount you deduct for certain employment expenses cannot exceed the amount of commissions you received for this employment (box M of your RL-1 slip).

However, the deduction of the following expenses is not limited to the amount of your commissions:
- office rent, certain expenses incurred to maintain an office in your home, supplies used in the course of employment duties, wages paid to an assistant, capital cost allowance for your automobile, and interest paid on a loan taken out to purchase your automobile;
- motor vehicle expenses and travel expenses (expenses for meals, lodging and transportation). However, the deduction for such expenses is limited to the amount of your commissions if you deduct expenses other than those listed in the previous point.

Forms to enclose
- General Employment Conditions (TP-64.3-V)
- Employment Expenses of Salaried Employees and Employees Who Earn Commissions (TP-59-V) or a detailed statement of your expenses.

06 Deduction for the purchase of tools

You can claim a deduction for the purchase of eligible tools if you are:
- a salaried tradesperson (such as a hairdresser, cook, plumber or construction worker);
- an apprentice who holds an apprenticeship card (issued by an automobile parity committee) that leads to certification as a mechanic, an automotive painter or an auto body repairer licensed to repair self-propelled motorized vehicles (automobiles, trucks, motorcycles, snowmobiles, boats, aircraft, etc.);
- an apprentice registered in a program leading to certification as a mechanic, an automotive painter or an auto body repairer licensed to repair self-propelled motorized vehicles.

Form to enclose
Employment Expenses of Salaried Tradespeople (TP-75.2-V)

07 Mandatory expenses of an employee

You can deduct certain expenses if you were required to pay them under the terms of your employment contract. If you are an employee who earns commissions, see point 5 opposite.

Forms to enclose
- General Employment Conditions (TP-64.3-V)
- Employment Expenses of Salaried Employees and Employees Who Earn Commissions (TP-59-V) or a detailed statement of your expenses.

08 Deduction for professional liability insurance

You can deduct the premium paid for professional liability insurance required to maintain your professional status.

09 Deduction for legal fees

You can deduct the legal or extrajudicial fees you paid in 2018 to collect a salary, wages or wage loss replacement benefits (where your employer contributed to the wage loss replacement plan), or to establish your entitlement to the salary, wages or benefits, whether or not it has been determined that an amount is owed to you.

12 Deduction for the repayment of a salary, wages or wage loss replacement benefits

You can deduct the amounts included in your income for a previous year, provided you meet both of the following conditions:
- You received the amounts for a period in which you were not carrying out your employment duties.
- You were required to repay the amounts in 2018 to your employer or former employer, or to the insurer that administered your wage loss replacement plan under the terms of an agreement.

To claim this deduction, enter the amount shown in box A-3 or box O-4 of your RL-1 slip. If you repaid an amount to the insurer that administered your wage loss replacement plan, keep the document confirming the repayment in case we ask for it.

If the repayment of a salary, wages or wage loss replacement benefits is greater than your total income from all sources, you can use the excess to reduce your income for the previous three years or for the next twenty years. If you wish to reduce your income for previous years, complete form TP-1012.A-V, Carry-Back of a Loss, and file it separately from your return.

At your request, the Minister of Revenue may authorize you to use the excess to reduce your income for the year in which the amount you repaid was included in your income, even if that year is more than three years before the year of the repayment. For more information, contact us.

Repayment of an amount included in your income for a previous year and deducted from your taxable income for that year

If, in 2018, you repaid a salary, wages or wage loss replacement benefits that you included in your income for a previous year and deducted in calculating your taxable income (line 293 or 297) for the previous year in question, also enter the amount of the repayment on line 276.
13 Other employment expenses or deductions

Such expenses or deductions include:

- the contribution you made under a retirement compensation arrangement. This amount is shown in box D-1 of your RL-1 slip;
- allocations that were cancelled when you ceased to be a beneficiary under a profit-sharing plan. This amount is shown in box E of your RL-25 slip;
- the deduction for an excess amount from a profit-sharing plan on which you must pay a special tax. This deduction is equal to the amount on line 5 of form TP-1129.RI-V, Special Tax on an Excess Amount Under a Profit-Sharing Plan. The special tax you are required to pay must be included on line 443 of your return.

214 RRSP or PRPP/VRSP deduction

The amount you can deduct for contributions that you made to your registered retirement savings plan (RRSP), to a spousal RRSP or to a pooled registered pension plan (PRPP), including a voluntary retirement savings plan (VRSP), corresponds to the RRSP or PRPP deduction entered on line 208 of your federal income tax return for 2018.

IMPORTANT

In the federal income tax return, the term “pooled registered pension plan (PRPP)” refers to both PRPPs and VRSPs.

Transfer to an RRSP or to a PRPP/VRSP

If the amount on line 208 of your federal income tax return includes amounts deducted as transfers, do not take them into account on line 214. Enter them on line 250 instead.

Repayment of amounts withdrawn from an RRSP under the Home Buyers’ Plan (HBP) or the Lifelong Learning Plan (LLP) (line 212)

If you made RRSP or PRPP/VRSP contributions during the period from January 1, 2018, to March 1, 2019, and withdrew amounts from an RRSP before that period under the HBP or the LLP, you can designate an amount as a repayment on line 212.

The minimum repayment required in 2018 is shown on the most recent notice of assessment, notice of reassessment or statement of account that the federal government sent you. If you are not repaying the minimum amount, see point 10 in the instructions for line 154.

Please note that the amount you designate must not have been deducted on line 214 or 250 of your 2017 or 2018 return.

Form to enclose

Repayment of RRSP Funds Withdrawn Under the Home Buyers’ Plan or the Lifelong Learning Plan (TP-935.3-V)

225 Support payments made (deductible amount)

Under certain conditions, you can deduct the support payments you made in 2018 as an allowance payable periodically further to a written agreement or a judgment, if you made the payments to your spouse or former spouse, the mother or father of your child, or a third party, for the benefit of the child and/or one of these people.

You are not entitled to a deduction if you were living with the recipient at the time the payments were made. If you are covered by the measures under which child support is non-taxable for the recipient and non-deductible for the payer, see “Tax treatment of child support” opposite and complete Work Chart 225.

If you paid support for the benefit of more than one person, write the name and social insurance number of the other beneficiary or beneficiaries on a separate sheet and enclose it with your return.

Tax treatment of child support

In general, child support paid under a written agreement entered into or a judgment rendered after April 30, 1997, cannot be deducted by the person who made the payments and does not have to be included in the income of the person who received them.

Child support

Any support payment that is intended neither solely for the benefit of the payer’s spouse or former spouse nor solely for the benefit of the parent of a child of whom the payer is also the parent.

For more information, consult the guide The Tax Effects of Separation and Divorce (IN-128-V).

Payments made under the support-payment collection program

If the support payments you made to us in 2018 are deductible, enter the total amount of the payments on line 225. However, if the amount you paid as support is non-deductible, complete Work Chart 225. See “Support-payment arrears” below if any portion of the payments you made constitutes arrears.

Non-deductible support owing on December 31, 2017 (line 2 of Work Chart 225)

On line 2 of Work Chart 225, enter the amount of non-deductible support that you were required to pay for 1997 through 2017, but had not paid by December 31, 2017. If you completed Work Chart 225 for 2017 and the amount on line 5 was negative, that is the amount that you must enter on line 2 of Work Chart 225 for 2018.

Carry-forward of non-deductible support (line 5 of Work Chart 225)

If the amount on line 5 of Work Chart 225 is negative, that is, if the amount of child support that you were required to pay is greater than the amount that you actually paid, you will have to take the difference into account in your 2019 income tax return.

Support-payment arrears

If you paid support-payment arrears that entitle you to a deduction, enter on line 225 the portion of the arrears applicable to 2018 and previous years. If the portion of the arrears applicable to previous years is $300 or more, enter it on line 276 as well and check box 404 of your return. In such a case, you must also complete form TP-766.2-V, Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support, and enclose it with your return. We will calculate a tax adjustment that may reduce your income tax for the year.

Form to enclose

Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support (TP-766.2-V), if applicable
Moving expenses

You can deduct the moving expenses you paid in 2018 if you meet both of the following conditions:

• You moved in order to take up employment duties, carry on a business, practise a profession or attend an educational institution at which you were enrolled full time in a post-secondary program.
• Your new residence is at least 40 kilometres closer to your new place of study or work (even if your work is seasonal).

Generally, only expenses for moving from one location to another in Canada are deductible, unless they were incurred at a time when you were living outside Canada temporarily.

The deduction you can claim is limited to the net income that you earned in 2018 at your new place of work.

To find out the types of expenses you can claim and to calculate the amount of the deduction, complete form TP-348-V, Moving Expenses.

Students

If you moved in 2018, you can deduct your moving expenses in accordance with the rules outlined above.

However, if you moved in 2018 to be at least 40 kilometres closer to the institution at which you were enrolled full time in a post-secondary program, the deduction you can claim is limited to the net amount of the research grants you received (see point 3(j) in the instructions for line 154).

Moving expenses not deducted

If you moved and you paid moving expenses in a year following the year of your move, you can deduct the expenses in the year you paid them.

You can also deduct the portion of the moving expenses that you could not deduct from your income for a previous year. To calculate the amount you can claim, complete form TP-348-V, Moving Expenses.

Form to enclose

Moving Expenses (TP-348-V)

Carrying charges and interest expenses

If you are deducting carrying charges and interest expenses incurred to earn investment income, you may be required to adjust your investment expenses. See the instructions for line 260 and complete Schedule N.

Carrying charges

The expenses you can deduct include:

• investment management or administration fees, such as fees you paid with respect to shares included in a Stock Savings Plan II (SSP II), except fees paid with respect to a registered retirement savings plan (RRSP), a pooled registered pension plan (PRPP) (including a voluntary retirement savings plan [VRSP]), a registered retirement income fund (RRIF) or a tax-free savings account (TFSA);
• amounts paid for the safekeeping of your shares and securities;
• fees, other than commissions, paid to certain investment counsellors, except fees paid with respect to an RRSP, a PRPP/VRSP, a RRIF or a TFSA; and
• the amount shown in box L-4 of your RL-1 slip.

Interest expenses

You can deduct the interest paid on loans you took out in order to earn investment income if the loans were used to acquire, for example:

• bonds, including interest paid through payroll deductions to acquire them;
• shares, including shares included in an SSP II, up to the time the shares were transferred to an RRSP or a TFSA;
• preferred shares in a cooperative authorized to issue securities that qualify for the Cooperative Investment Plan (CIP), up to the time the shares were transferred to an RRSP or a TFSA;
• an interest in a partnership of which you were a specified member;
• mutual fund units, up to the time the units were transferred to an RRSP or a TFSA.

Subject to certain rules, you can also deduct all or part of the interest paid, after the disposition (sale, transfer, gift, bequest, etc.) of investments, on loans you took out in order to acquire the investments. To determine the deduction you can claim, contact us.

Life insurance policy loan

You can deduct the interest you paid on a loan taken out on a life insurance policy in order to acquire an investment from which you derived income. Have your insurer complete form TP-163.1-V, Interest Paid on a Loan Taken Out on a Life Insurance Policy. Enclose the form with your return.

Non-deductible expenses

The following expenses are not deductible:

• the rental charge for a safety deposit box;
• commissions paid to a broker on the acquisition or disposition of shares or mutual fund units (commissions paid on the acquisition of securities are included in the cost of the securities, whereas commissions paid on the disposition of securities must be reported as expenses in Schedule G);
• interest paid on loans taken out in order to make contributions to a registered pension plan (RPP), a deferred profit-sharing plan (DPSP), a registered retirement savings plan (RRSP), a pooled registered pension plan (PRPP) (including a voluntary retirement savings plan [VRSP]), a registered education savings plan (RESP), a registered disability savings plan (RDSP) or a tax-free savings account (TFSA);
• interest paid on loans taken out in order to acquire Capital régional et coopératif Desjardins shares, shares in the Fonds de solidarité des travailleurs du Québec (FTQ), or shares in Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi;
• interest paid on loans taken out in order to acquire property that was transferred to an RPP, an RRSP, an RDSP or a TFSA (the interest is non-deductible as of the date of the transfer);
• interest paid on loans taken out in order to repay amounts withdrawn from an RRSP under the Home Buyers’ Plan (HBP) or the Lifelong Learning Plan (LLP);
• management and administration fees, as well as fees paid to investment counsellors, if the fees were paid with respect to an RRSP, a PRPP/VRSP, a RRIF or a TFSA;
• administration fees incurred for the acquisition of Capital régional et coopératif Desjardins shares, shares in the Fonds de solidarité des travailleurs du Québec (FTQ) or shares in Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi; and
• the cost of acquiring specialized publications and journals.
234 Business investment loss

As a rule, you can deduct a business investment loss on line 234 if you sustained losses in 2018 on investments (shares or debt securities) in a Canadian-controlled private corporation (that is, a corporation whose shares are not listed on a stock exchange). To calculate the amount you can deduct, complete form TP-232.1-V, Business Investment Loss. Enclose the form with your return.

For more information, consult the guide entitled Capital Gains and Losses (IN-120-V).

On line 233, enter the total losses you sustained. On line 234, enter the amount you can deduct for the losses.

If you were a member of a partnership, the total losses may be shown in box 13 of your RL-15 slip.

If the amount on line 234 is greater than your total income, you can use the excess to reduce your income for the previous three years or for future years. If you wish to use a loss to reduce your income for previous years, complete form TP-1012.A-V, Carry-Back of a Loss, and file it separately from your return.

236 Deduction for residents of designated remote areas

You can claim the deduction for residents of designated remote areas if you lived in a designated remote area for a period of at least six consecutive months that started or ended in 2018. The amount you can claim includes the housing deduction and the travel deduction (provided you received taxable benefits respecting trips, as shown in box K of your RL-1 slip). If you claim a deduction for trips made to obtain medical services, you cannot take those expenses into account in the calculation of a credit elsewhere in your return.

Form to enclose Calculation of the Deduction for Residents of Designated Remote Areas (TP-350.1-V)

241 Deduction for exploration and development expenses

You can deduct Canadian or foreign exploration or development expenses and Canadian oil and gas property expenses.

Do not include the following on line 241:
• the deduction for Québec exploration expenses that give entitlement to the additional deduction for Québec resources (this amount is to be entered on line 250);
• the additional deduction for Québec resources (this amount is to be entered on line 287);
• the deduction for share- and security-issue expenses related to Québec resources (this amount is to be entered on line 297).

If you are claiming a deduction for exploration or development expenses, see the instructions for line 260 and complete Schedule N.

245 Deduction for retirement income transferred to your spouse on December 31

If you meet the following conditions, you can deduct the amount from line 22 of Schedule Q on line 245:
• you were 65 or older at the end of the year (or on the day you ceased to be resident in Canada in 2018);
• you had a spouse on December 31, 2018 (see the definition at line 12); and
• you and your spouse agreed to include a portion of your retirement income in the calculation of your spouse’s income.

Enclose Schedule Q with your return.

Your spouse was resident in Canada, outside Québec

If you are transferring a portion of your retirement income to your spouse and he or she was resident in Canada, outside Québec, you can deduct, on line 245, the amount you are deducting on line 210 of your federal income tax return.

246 Deduction for a repayment of amounts overpaid to you

You can deduct amounts you were required to repay in 2018 because you received an overpayment, provided they were included in your income for 2018 or a previous year. These amounts may pertain to income such as:
• the Old Age Security pension, other than repayments covered on line 250, point 3;
• social assistance payments and any similar government financial assistance (such as financial assistance received under the Youth Alternative Program or the Aim for Employment Program). The amount of the repayment is shown in box H of your RL-5 slip;
• financial assistance paid by the Ministère du Travail, de l’Emploi et de la Solidarité sociale;
• net federal supplements (also enter this repayment on line 276 of your return), other than repayments covered on line 250, point 3;
• labour adjustment benefits;
• research grants;
• scholarships, bursaries or any similar financial assistance (also enter this repayment on line 276 of your return, but only if you claimed a deduction on line 295 in a previous year for the scholarship or bursary in question);
• the Canada Education Savings Grant;
• income assistance payments;
• retiring allowances;
• Employment Insurance benefits (the amount repaid is shown on the T4E slip), other than repayments covered on line 250, point 3;
• Québec Pension Plan (QPP) or Canada Pension Plan (CPP) benefits;
• income replacement indemnities (if you received an RL-5 slip, the amount of the repayment is shown in box F). Also enter this amount on line 276;
• Québec parental insurance plan (QPIP) benefits (the amount of the repayment is shown in box D of your RL-6 slip);
• the Apprenticeship Incentive Grant;
• Wage Earner Protection Program (WEPP) payments;
• benefits paid to the parents of a crime victim;
• amounts received from a registered retirement plan (RPP) or a pooled registered retirement plan (PRPP), including a voluntary retirement savings plan (VRSP), or interest on these amounts, provided that the amounts received are the result of an error and they do not entitle you, in 2018, to a deduction for RPP or PRPP/VRSP contributions.
Repayment of social assistance payments
You can deduct social assistance payments that you had to repay in 2018 if you, or your spouse at the time the payments were received, included them in your or your spouse’s income for 2018 or a previous year. The amount of the repayment is shown in box H of your RL-5 slip.

Repayment of QPP, CPP, QPIP or Employment Insurance benefits
If, in 2018, you repaid amounts that you received in a previous year under the Québec Pension Plan (QPP), the Canada Pension Plan (CPP), the Québec parental insurance plan (QPIP), the Unemployment Insurance Act or the Employment Insurance Act, see point 8 in the instructions for line 462.

Repayment of a salary, wages or wage loss replacement benefits
If you repaid a salary, wages or wage loss replacement benefits in 2018, see point 12 in the instructions for line 207.

Repayment of income after receiving a retroactive payment of an income replacement indemnity
If, after receiving a retroactive payment of an income replacement indemnity, you repaid an amount included in the calculation of your income for a previous year and the result is a non-capital loss, you can carry the loss back three years or carry it forward twenty years to reduce your taxable income. To carry your loss back to previous years, complete form TP-1012.A-V, Carry-Back of a Loss, and file it separately from your return.

You can carry the loss back more than three years if you use it to reduce your taxable income for the year for which the amount repaid was included in the calculation of your income. However, you cannot carry the loss back to a year before 2004.

Deduction for amounts contributed to the Québec Pension Plan (QPP) and the Québec parental insurance plan (QPIP) on income from self-employment
Add the deductions to which you are entitled for the QPP contribution and for the QPIP premium, and enter the total on line 248.

Deduction for the QPP contribution
Income from self-employment
If you meet the following conditions, complete Work Chart 445 to determine the amount you can deduct:
• You earned income from self-employment (line 27 of Schedule L).
• You did not enter any amounts on lines 96 and 96.1.
• The amount you entered on line 98 is less than $2,829.60.

If you entered an amount on line 96 or 96.1, complete form LE-35-V, QPP Contribution on Income from Self-Employment, to calculate the amount you can deduct. Do not enclose the form with your return, but keep it in your files in case we ask for it.

Optional contribution on certain employment income
If the total CPP and QPP contributions (lines 96 and 98, respectively) you made as an employee in 2018 were less than $2,829.60, and you wish to increase your QPP benefits, you can make an additional contribution on all or part of the income reported on line 107 and on certain income included on line 101 (see “Optional contribution to the Québec Pension Plan (QPP)” in the instructions for line 101).

If you decide to make an additional contribution, check box 444 on your return and complete:
• Work Chart 445, if you did not enter an amount on line 96 or line 96.1, or
• form LE-35-V, QPP Contribution on Income from Self-Employment, if you entered an amount on line 96 or line 96.1. Do not enclose form LE-35-V with your return, but keep it in your files in case we ask for it.

Reduction of the maximum contribution
If, in 2018, you turned 18 or were entitled to a disability pension under the QPP or the CPP, contact us.

Indian
If you are an Indian and you earned income from employment entitling you to a deduction on line 293, see the instructions for line 445 and complete Work Chart 445 or form LE-35-V, QPP Contribution on Income from Self-Employment, as applicable.

However, if all of the employment or business income on which you choose to make an optional contribution entitles you to a deduction on line 293, you cannot claim a deduction for the optional contribution.

Special cases
• If you are self-employed and all of the income you earned from carrying on a business entitles you to a deduction on line 297 (point 7, 9 or 12), you cannot claim a deduction for the QPP contribution you are required to make in relation to the business. If necessary, we will correct the amount you enter on line 248.
• If you are a person responsible for a family-type resource or an intermediate resource and you received an RL-29 slip, you cannot claim a deduction for the QPP contribution you are required to make on the pensionable earnings you enter on line 40 of Schedule L. If you entered an amount on lines 1 and 3 of Work Chart 445 or on lines 53 and 55 of form LE-35-V, QPP Contribution on Income from Self-Employment, contact us.

Deduction for the QPP contribution
Income from self-employment
If you earned income from self-employment (line 27 of Schedule L) and the amount on line 97 is less than $405.52, complete Schedule R to determine the amount that you can enter on line 248.

Special cases
• If you are self-employed and all of the income you earned from carrying on a business entitles you to a deduction on line 293 or line 297 (point 7, 9 or 12), you cannot claim a deduction for the premium you are required to pay in relation to the business. If necessary, we will correct the amount you enter on line 248.
• If you are a person responsible for a family-type resource or an intermediate resource and you received an RL-29 slip, you cannot claim a deduction for the premium you are required to pay on the insurable earnings you enter on line 40 of Schedule L. If necessary, we will correct the amount you enter on line 248.
250. Other deductions

On line 250, enter the amount of the deduction to which you are entitled and, in box 249, enter the corresponding number from the list below.

If you are claiming more than one deduction, enter the total deduction on line 250 and "77" in box 249.

03 Deduction for a social benefits repayment

You can deduct the Employment Insurance benefits, Old Age Security pension and net federal supplements you are required to repay for 2018.

Enter the amount from line 235 of your federal income tax return for 2018.

04 Deduction for amounts transferred to an RPP, an RRSP, a RRIF, a PRPP/VRSP or an annuity

You can deduct the amounts that you transferred in 2018 or the first 60 days of 2019 to a registered pension plan (RPP), a registered retirement savings plan (RRSP), a registered retirement income fund (RRIF) or a pooled registered pension plan (PRPP), including a voluntary retirement savings plan (VRSP), or that you used to purchase an annuity. Enter the total amount deducted in this respect on line 207, 208 or 232 of your 2018 federal income tax return.

IMPORTANT

In the federal income tax return, the term “pooled registered pension plan (PRPP)” refers to both PRPPs and VRSPs.

05 Deduction for an amount already included in income (RRSP or RRIF)

In your 2018 income tax return, you can deduct the amount shown in box 1 of your RL-2 slip, which corresponds to the deduction to which you are entitled in respect of the amount you included in your income for the year in which the trust governing your RRSP or your RRIF acquired a non-qualifying investment or used the property of your RRSP or RRIF as a loan guarantee (or permitted the property to be used as such).

06 Deduction for a refund of unused RRSP or PRPP/VRSP contributions

Registered retirement savings plan (RRSP)

You can deduct the amounts that were refunded to you or your spouse for unused contributions that you made after 1990 to an RRSP. Enter the amount deducted in that respect on line 232 of your federal income tax return for 2018.

Pooled registered pension plan (PRPP), including a voluntary retirement savings plan (VRSP)

You can deduct the amounts that you were refunded for unused contributions that you made after 2012 to your PRPP/VRSP. Enter the amount deducted in that respect on line 232 of your federal income tax return for 2018.

IMPORTANT

In the federal income tax return, the term “pooled registered pension plan (PRPP)” refers to both PRPPs and VRSPs.

07 Disability supports deduction

If you have a disability, you can, under certain conditions, deduct the disability supports expenses you paid in 2018, provided the goods and services you acquired allowed you to carry out employment duties, actively carry on a business, do research for which you received a grant, or attend a designated educational institution or a secondary school. Full details on the eligibility requirements are provided on form TP-358.0.1-V, Disability Supports Deduction, which you must complete to calculate the amount of the deduction. Enclose the form with your return.

Under certain conditions, you may also be entitled to the refundable tax credit for medical expenses. For more information, see point 1 in the instructions for line 462.

08 Deduction for legal fees

You can deduct the legal or extrajudicial fees you paid for:

• the establishment of your initial right to receive support payments, the collection of those support payments or the review of your right to receive support payments; or
• the establishment of your initial obligation to make support payments or the review of your obligation to make support payments.

However, in order to deduct the above fees, all of the conditions below must be met.

• The support payments in respect of which you paid the fees are either:
  – support payments that you are required to include in your income on line 142 or that you are entitled to deduct on line 225; or
  – support payments that are non-taxable for the recipient and non-deductible for the payer.
• You were not reimbursed for the fees.
• You are not entitled to a reimbursement of the fees.
• You did not deduct the fees in your income tax return for a previous year.

Fees paid to obtain a divorce decree or separation order are not deductible.
You can also deduct:

- certain legal fees you paid after 2010 to recover a retiring allowance or a pension benefit or to establish your entitlement to the allowance or benefit, provided they were not deducted in a previous year. As a rule, the deduction you claim must not be greater than the total retiring allowances or pension benefits recovered after 1985 respecting which you paid legal fees. Moreover, the recovered amounts must have been included in your income for 2018 or a previous year and must not have been transferred to a registered pension plan (RPP), a registered retirement savings plan (RRSP) or a pooled registered pension plan (PRPP), including a voluntary retirement savings plan (VRSP). The portion of the legal fees paid in a given year that you do not deduct for that year can be carried forward seven years;
- professional fees or expenses you paid in 2018 to prepare, file or pursue an objection or appeal respecting (among other things) a notice of assessment of income tax, interest or a penalty assessed under the Taxation Act or under a similar law of Canada or a province other than Québec.

09 Deduction for Québec exploration expenses that give entitlement to an additional deduction

You can deduct your exploration expenses (mining, oil and gas) incurred in Québec if they entitle you to the additional deduction for Québec resources (line 287). The amount you can deduct is shown in box D of your RL-11 slip or boxes 32 and 62 of your RL-15 slip.

11 Deduction for the purchase of an income-averaging annuity for artists

You can deduct (up to a set limit) the amount that you paid in 2018 or in the first 60 days of 2019 to purchase an income-averaging annuity. To be entitled to this deduction, you must be an artist within the meaning of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters or the Act respecting the professional status and conditions of engagement of performing, recording and film artists.

12 Deduction for a repayment of support

You can deduct the support that you repaid if:

- the amount was repaid during the year or in one of the previous two years;
- the amount was repaid under a court order;
- the amount was not deducted in a previous year; and
- you included an equivalent amount as support in your income for the year or for a previous year.

If the portion of the repayment related to previous years is $300 or more, enter it on line 276 as well and check box 404 of your return. Complete form TP-766.2-V, Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support, and enclose it with your return. We will calculate a tax adjustment that may reduce your income tax for the year.

14 Deduction for a loss in the value of investments in an RRSP, a RRIF or a PRPP/VRSP

Under certain conditions, you can deduct, in the principal return filed for the year a person died, the loss in value of investments in an unmatured RRSP, in a RRIF or in a PRPP/VRSP sustained between the date of death and the date of payment to the heirs. Enclose a photocopy of the form entitled Post-Death Decline in the Value of a RRIF, an Unmatured RRSP and Post-Death Increase or Decline in the Value of an PRPP (form RC249) that the RRSP issuer, RRIF carrier or PRPP/VRSP administrator gave you.

15 Deduction for the repayment of a QESI amount

You can deduct the Québec education savings incentive (QESI) amount that you included in your income for 2018 or a previous year and that you must repay in 2018 as a special tax. See the instructions for line 443.

16 Deduction for amounts transferred to a registered disability savings plan (RDSP)

You can deduct the amounts you received from an RRSP, a RRIF, an RPP or a PRPP/VRSP of which one of your parents or grandparents was an annuitant and that you transferred in 2018 or in the first 60 days of 2019 to an RDSP of which you are the beneficiary. Enter the total amount deducted in this respect on line 232 of your 2018 federal income tax return.

17 Other deductions

You can deduct the following:

- payments you made in a previous year to reimburse a training loan you obtained under the subsidy and loan program for workers (SPRINT), provided you have not already deducted them (the payments are shown in box B of the RL-20 slip you received for the year in question);
- an advance on a life insurance policy that you repaid in 2018, up to the total amount of the advance that you included in your income for 2018 or a previous year;
- the amount included in the calculation of your income for 2018 as an indemnity for participating in clinical trials, up to a maximum of $1,500;
- amounts that entitle you to a deduction and for which no line is provided in the return. Enclose a note specifying the type of deduction you are claiming.

252 Carry-over of the adjustment of investment expenses

If, for 2018, your investment income (line 36 of Schedule N) is greater than your investment expenses (lines 18 and 54 of Schedule N), you can reduce your net investment income by carrying the unused portion of the adjustment of investment expenses to line 252. The amount you carry to line 252 cannot exceed the difference between your investment income and your investment expenses.

Unused portion of the adjustment of investment expenses (line 70 of Schedule N)

The unused portion of the adjustment of investment expenses is equal to the total of the amounts entered since 2004 on lines 40 and 64 of Schedule N, minus the amount already used to reduce your investment income for a previous year.
Adjustment of investment expenses

The investment expenses you deduct cannot exceed your investment income. If you are claiming one or more of the following deductions, complete Schedule N to calculate the amount to enter on line 260 of your return:

- a deduction for a loss from a partnership of which you were a specified member (included on line 29 of Schedule L or line 138 of your return);
- a deduction for carrying charges and interest expenses (line 231 of your return);
- a deduction for exploration or development expenses (line 241 of your return);
- a deduction for other expenses that you incurred to earn property income, including the following deductions:
  - a deduction for the repayment of interest received,
  - a deduction for certain films (line 250 of your return),
  - a deduction for foreign income tax on income from property other than rental property (line 250 of your return),
  - a deduction for life insurance premiums relating to property income that is not rental income,
  - a deduction for the repayment of an advance on a life insurance policy (line 250 of your return).

In calculating the adjustment of investment expenses, do not take into account any amount for a bad debt deducted in the calculation of property income.

Exploration and development expenses (line 14 of Schedule N)

On line 14 of Schedule N, enter the result of the following calculation:

- Add up the following amounts:
  - the amount claimed for renewable and conservation expenses incurred in Québec (box 60-2 of the RL-15 slip or box A-1 of the RL-11 slip);
  - the amount claimed for Québec development expenses (box 61-1 of the RL-15 slip or box B-1 of the RL-11 slip); and
  - the amount claimed for Québec exploration expenses that do not give entitlement to an additional deduction (box 60-1 of the RL-15 slip or box A-2 of the RL-11 slip).
- Subtract the total from the amount on line 241 of your return.
- Multiply the result by 50%.

Taxable capital gains (line 34 of Schedule N)

If the amount from line 139 of your return does not include a capital gain that entitles you to a capital gains deduction (calculated using form TP-726.7-V, Capital Gains Deduction on Qualified Property) on line 292, enter it on line 34 of Schedule N. If it does, contact us.

Carry-over of the adjustment of investment expenses

If you are entering an amount on line 260 or 276 to adjust your investment expenses, you can use all or part of that amount to reduce your net investment income for the previous three years or for future years. To calculate your net investment income for a year, use Schedule N. Complete lines 20 through 36 to determine your investment income, and then subtract your investment expenses (lines 10 through 16, 50 and 52) from the amount on line 36. If you wish to reduce your net investment income for previous years, complete form TP-1012.B-V, Carry-Back of a Deduction or Tax Credit, and file it separately from your return.
TAXABLE INCOME

276 Adjustment of deductions

On line 276, enter the amount of the adjustment you are required to make and, in box 277, enter the corresponding number from the list below.

If you are making adjustments of more than one type, enter the total adjustment on line 276 and “28” in box 277.

01 Repayment of social assistance payments or similar financial assistance
02 Repayment of net federal supplements or income replacement indemnities
03 Repayment of a scholarship, bursary or similar financial assistance
04 Repayment of support
05 Support-payment arrears
06 Repayment of an amount included in your income for a previous year and deducted from your taxable income for that year
07 Recovery of deductions for patronage dividends received from a cooperative
08 Income averaging for forest producers
09 Adjustment of other investment expenses

06 Repayment of an amount included in your income for a previous year and deducted from your taxable income for that year

If, in 2018, you are deducting the repayment of an amount that was included in your income for a previous year (for example, a salary on line 207), and you deducted that amount in calculating your taxable income (line 293, 295 or 297) for that previous year, enter the amount of the repayment on line 276.

07 Recovery of deductions for patronage dividends received from a cooperative

If, in 2018, you disposed of (sold, transferred, gave, bequeathed, etc.) a preferred share in a cooperative and you are claiming (or previously claimed) a deduction for the share on line 297, enter the amount of the deduction on line 276.

08 Income averaging for forest producers

If, under the Sustainable Forest Development Act, you are a certified forest producer (or a member of a partnership that is a certified forest producer) regarding a private forest and you requested, in a previous year, that part of your income from the sale of timber be averaged, you must, when calculating your taxable income for one or more of the seven subsequent years, include at least 10% of the amount you deducted. To calculate the amount to include on line 276, complete form TP-726.30-V, Income Averaging for Forest Producers.

For more information, contact us.

Form to enclose
Income Averaging for Forest Producers (TP-726.30-V)

09 Adjustment of other investment expenses

The amount that you deduct as investment expenses cannot exceed your investment income. If you are deducting either of the following, complete Schedule N to calculate the amount to enter on line 276 of your return:

- a limited partnership loss (included on line 289 of your return);
- net capital losses from other years. Enter on line 52 of Schedule N the amount from line 290 of your return. If you are deducting a net capital loss from capital gains qualifying for the capital gains deduction, contact us.

Carry-over of the adjustment of other investment expenses

If you are entering an amount on line 260 or line 276 to adjust your investment expenses, you can use all or part of that amount to reduce your net investment income for the previous three years or for future years. To calculate your net investment income for a year, use Schedule N. Complete lines 20 through 36 to determine your investment income, and then subtract your investment expenses (lines 10 through 16, 50 and 52) from the amount on line 36. If you wish to reduce your net investment income for previous years, complete form TP-1012.B-V, Carry-Back of a Deduction or Tax Credit, and file it separately from your return.

Negative result on line 275

If you entered “0” on line 275 because you obtained a negative result, contact us to find out what rules apply.
278 Universal Child Care Benefit and income from a registered disability savings plan (RDSP)

Universal Child Care Benefit
If you received a retroactive payment of the Universal Child Care Benefit for one or more previous years, enter the amount shown on the RCB2 information slip. If you had a spouse on the last day of 2018 (not necessarily your "spouse on December 31, 2018"; see the definitions at line 12), the person with the lower net income (line 275 of the return) must report the total of the amounts you both received.

Income from a registered disability savings plan (RDSP)
If you received amounts from a registered disability savings plan (RDSP), enter the amount shown in this respect in box O of the RL-1 slip.

287 Deductions for strategic investments
Deductions for strategic investments are specific to the Québec tax system. If you are entitled to one, enter it on line 287 and, in box 286, enter the corresponding number from the list below. If you are entitled to both deductions, enter the total on line 287 and "80" in box 286.

03 Deduction for the Cooperative Investment Plan (CIP)
04 Additional deduction for Québec resources

03 Deduction for the Cooperative Investment Plan (CIP)
You can claim a deduction for the CIP if you were resident in Québec on December 31, 2018, and you purchased qualifying securities from a cooperative or a federation of cooperatives authorized to issue securities. You can also claim the unused portion of your deductions for years after 2012. To calculate your deduction, complete form TP-965.39.4-V, Calculation of the CIP Deduction.

You can carry forward the unused portion of your deduction and claim it in any of the next five taxation years.

04 Additional deduction for Québec resources
For instructions on how to calculate the additional deduction for Québec resources, see the back of your RL-11 slip and refer to document RL-15.EX, Instructions pour les membres de la société de personnes (for instructions in English, see documents RL-11-T and RL-15.EX-T, available on our website). Enter the amount of the deduction on line 287 of your return.

289 Non-capital losses from other years
You can deduct the following losses, provided you did not deduct them in a previous year:

• non-capital losses you sustained from 2006 to 2017;
• farm losses and restricted farm losses you sustained from 2006 to 2017;
• limited partnership losses you sustained from 1986 to 2017.

There may be a limit on your deductions for restricted farm losses and limited partnership losses. For more information, contact us.

You should also contact us if you disposed of (sold or transferred) eligible shares in a corporation as part of the transfer of a family business and, on line 55.1 of Schedule G, you entered the amount you designated as a deemed capital gain in form TP-517.5.5-V, Designating a Deemed Capital Gain Further to the Transfer of a Family Business.

Limited partner in a partnership
If you are claiming a deduction for a limited partnership loss, see point 9 in the instructions for line 276 and complete Schedule N.

290 Net capital losses from other years
If you are reporting a taxable capital gain on line 139, you can deduct the net capital losses you sustained before 2018 on the disposition (sale, transfer, gift, bequest, etc.) of property other than personal-use property or precious property, provided you did not deduct them in a previous year. To claim the deduction, complete form TP-729-V, Carry-Forward of Net Capital Losses, and enclose it with your return.

If you are deducting net capital losses from other years, see point 9 in the instructions for line 276 and complete Schedule N.

292 Capital gains deduction
If you are reporting a taxable capital gain on line 139, you may be entitled to a capital gains deduction, provided you meet both of the following conditions:

• You realized the gain when you disposed of (sold, transferred, gave, bequeathed, etc.) qualified farm or fishing property, qualified small business corporation shares or certain resource property.
• You were resident in Canada throughout 2018, or you were resident in Canada at some time in 2018 and were either resident in Canada throughout 2017 or expect to be resident in Canada throughout 2019.

To calculate your deduction, complete form TP-726.7-V, Capital Gains Deduction on Qualified Property.

Your cumulative net investment loss (CNIL) on December 31, 2018, may reduce your capital gains deduction. Your CNIL is equal to the investment expenses you incurred after 1987, minus the investment income you earned after 1987. To calculate your CNIL, complete form TP-726.6-V, Cumulative Net Investment Loss.

For more information on the capital gains deduction, consult the guide entitled Capital Gains and Losses (IN-120-V).

Disposition of certain resource property
If you realized a capital gain when you disposed of certain resource property acquired after May 14, 1992 (for example, a flow-through share or an interest in a partnership that invested in flow-through shares or incurred resource expenses after May 14, 1992), you may be entitled to a capital gains deduction. To find out if you can claim a deduction and to calculate the amount you can deduct, complete form TP-726.20.2-V, Capital Gains Deduction on Resource Property.

Disposition of eligible shares in a corporation as part of the transfer of a family business
If you realized a capital gain on the disposition of eligible shares as part of the transfer of a family business and designated an amount as a deemed capital gain using form TP-517.5.5-V, Designating a Deemed Capital Gain Further to the Transfer of a Family Business, you must claim a capital gains deduction in respect of the deemed capital gain. To claim the deduction, complete form TP-726.7-V, Capital Gains Deduction on Qualified Property.

For more information, see the guide entitled Capital Gains and Losses (IN-120-V).
Deduction for an Indian

If you are an Indian, you can claim a deduction for your income situated on a reserve or premises. The amount you deduct cannot be greater than your total income from all income sources situated on a reserve or premises, minus the related deductions. This income includes:

- your employment income situated on a reserve or premises and your income attributable to employment income that qualifies for the deduction (the amount shown in box R of your RL-1 slip); and
- your net business or professional income, retirement income and investment income.

If you are reporting an amount on line 148 or the amount of a scholarship or bursary on line 154, do not claim a deduction for these amounts on line 293. Claim your deduction on line 295 instead.

Indian

A person who is an Indian within the meaning of the Indian Act, that is, an individual who is registered as an Indian with Indigenous and Northern Affairs Canada or is entitled to be so registered.

Deductions for certain income

Deduction for certain benefits

If you received workers’ compensation, compensation for the loss of financial support or indemnities (further to a precautionary cessation of work, a traffic accident or an act of good citizenship, or because you were the victim of a crime), enter the amount of those benefits on line 295. In addition, you may be required to enter an adjustment for income replacement indemnities on line 358 (see the instructions for line 358).

Also enter on line 295 the amount of net federal supplements or other income replacement indemnities that you are reporting on line 148.

Special case

If you are entering a social benefits repayment (line 250, point 3) and you received net federal supplements, enter the result of the following calculation on line 295: the amount of net federal supplements entered on line 148, minus the repayment of net federal supplements entered on line 235 of your federal income tax return.

Deduction for scholarships, bursaries or similar financial assistance

If you received a scholarship, bursary or any similar financial assistance that you are reporting on line 154 (point 1), enter it on line 295 as well.

Amounts received under a registered education savings plan (RESP) do not entitle you to this deduction.

Repayment of a scholarship, bursary or similar financial assistance received in the year

If you are entering an amount for the repayment (line 246) of a scholarship, bursary or similar financial assistance that you received in 2018, your deduction is equal to the result of the following calculation: the amount included on line 154, minus the repayment of the scholarship, bursary or financial assistance that was deducted on line 246.

Deduction for assistance received for the payment of tuition fees

If you received assistance for tuition fees regarding which you cannot claim the tax credit for tuition or examination fees on line 398 and you were required to include the assistance in your income, enter it on line 295 as well.

The amount of the assistance may be stated in a letter sent to you by the Ministère du Travail, de l’Emploi et de la Solidarité sociale.

Deduction for split income

If you are required to pay a special tax (line 443) for 2018 on income derived from income splitting, you can claim a deduction for the income subject to this tax. See point 4 in the instructions for line 443.

Miscellaneous deductions

On line 297, enter the amount of the deduction to which you are entitled and, in box 296, enter the corresponding number from the list below. If you are claiming more than one deduction, enter the total on line 297 and “88” in box 296.

- Security option deduction
- Deduction for foreign researchers
- Deduction for foreign experts
- Deduction for foreign researchers on a post-doctoral internship
- Deduction for foreign specialists
- Deduction for foreign producers or foreign individuals holding a key position in a foreign production filmed in Québec
- Deduction for employment income earned on a vessel
- Deduction for employees of an international financial centre (IFC)
- Deduction for income exempt under a tax treaty
- Deduction for share- and security-issue expenses related to Québec resources
- Deduction for employees of certain international organizations
- Deduction for copyright income
- Deduction for shares received in exchange for mining property
- Deduction for foreign professors
- Deduction for foreign farm workers
- Income-averaging deduction for forest producers
- Deduction for patronage dividends received from a cooperative
- Canadian Forces personnel and police deduction
- Deduction for a repayment of the Universal Child Care Benefit
- Deduction for the repayment of income from a registered disability savings plan (RDSP)

If you are claiming any of the deductions listed in points 3 to 6, 8, 19, 22 and 23, and nothing is shown in respect of the deduction(s) on your RL-1 slip, contact your employer.

You must keep all supporting documents pertaining to the deductions you claim. For example, for the deductions mentioned in points 3 through 9 and 19, you must keep the certificate issued by the relevant government department or agency.
02 Security option deduction
Your deduction is equal to the total of the amounts shown in boxes L-9 and L-10 of your RL-1 slip.

If you cashed out your security option rights without acquiring securities, you are entitled to the security option deduction, provided an amount is shown in box L-9 of your RL-1 slip, or in box 86 of your T4 slip (if you did not receive an RL-1 slip). If you are entitled to the deduction, enter on line 297 the amount shown in box L-9 of your RL-1 slip, or on your T4 slip if you did not receive an RL-1 slip.

If you did not receive an RL-1 slip, enclose a copy of your T4 slip with your return.

Deferred taxation of the benefit from a security option
If you are including a taxable benefit in your income on line 101 because you sold shares or mutual fund units and had previously elected to defer taxation of the benefit until the year of sale of the securities, you can enter, on line 297, an amount equal to 25% of the benefit included on line 101.

Stock option deduction for foreign specialists
Special rules apply if, on line 101, you include a taxable benefit related to a stock option, and all three of the statements below apply to your situation:

• You carried out the duties of a foreign specialist:
  – at an international financial centre;
  – in the Montréal international trade zone at Mirabel, for a corporation that carried on an eligible business; or
  – for a corporation operating a stock exchange business or a securities clearing-house business.

• During the period in which you were entitled to deduct all or part of your income from all sources, you acquired stock options further to an agreement with your employer (or former employer) or a person related to your employer (or former employer).

• You are no longer entitled to deduct all or part of your income from all sources.

For more information, contact us.

Security option deduction on donated securities
If you donated mutual fund units or listed shares to a charity, to another qualified donee or to a private foundation, and you are including a taxable benefit in your income (line 101) because you exercised an option to purchase such securities in 2018, you can enter, on line 297, an amount equal to 50% of the benefit included on line 101. If the fair market value of the units or shares at the time of the donation was less than their value at the time the option was exercised, contact us to determine the amount you can deduct.

03 Deduction for foreign researchers
Your deduction is equal to the result of the following calculation:
Add the deductions you are claiming on lines 105, 205 and 207 for income entitling you to the deduction for foreign researchers. Multiply the total by the exemption rate shown in box A-14 of your RL-1 slip. Subtract the result from the amount shown in box A-10 of your RL-1 slip.

04 Deduction for foreign experts
Your deduction is equal to the result of the following calculation:
Add the deductions you are claiming on lines 105, 205 and 207 for income entitling you to the deduction for foreign experts. Multiply the total by the exemption rate shown in box A-14 of your RL-1 slip. Subtract the result from the amount shown in box A-12 of your RL-1 slip.

05 Deduction for foreign researchers on a post-doctoral internship
Your deduction is equal to the result of the following calculation:
Add the deductions you are claiming on lines 105, 205 and 207 for income entitling you to the deduction for foreign researchers on a post-doctoral internship. Multiply the total by the exemption rate shown in box A-14 of your RL-1 slip. Subtract the result from the amount shown in box A-11 of your RL-1 slip.

06 Deduction for foreign specialists
Your deduction is equal to the result of the following calculation:
Add the deductions you are claiming on lines 105, 205 and 207 for income entitling you to the deduction for foreign specialists. Multiply the total by the exemption rate shown in box A-14 of your RL-1 slip. Subtract the result from the amount shown in box A-9 of your RL-1 slip.

07 Deduction for foreign producers or foreign individuals holding a key position in a foreign production filmed in Québec
If you were not resident in Canada in 2018 but you spent at least 183 days in Québec, you can claim this deduction provided you received remuneration as a foreign producer, as a foreign individual holding a decision-making position in a foreign production filmed in Québec or as a foreign individual holding a key position in such a production. The amount you deduct cannot be greater than the remuneration you received in any of these respects in 2018 and included on line 101, minus any related deductions. If you were self-employed, the amount you deduct cannot be greater than the net business income you earned in any of these respects and included in your income.

If you spent fewer than 183 days in Québec, contact us.

08 Deduction for employment income earned on a vessel
If you earned employment income as a Québec sailor on a vessel engaged in international freight transportation that was operated by an eligible shipowner, you may be entitled to a deduction for the remuneration you received from your employer for 2018. Enter the amount shown in box A-6 of your RL-1 slip.

09 Deduction for employees of an international financial centre (IFC)
If you carried out the duties of a foreign specialist, you may be entitled to a deduction. To determine the amount of the deduction, do the following calculation: Multiply the total income that you earned in 2018 during the period in which you worked as a foreign specialist for an IFC by the exemption rate shown in box A-14 of your RL-1 slip.

12 Deduction for income exempt under a tax treaty
You can deduct the total of the amounts included in your income that are exempt from income tax under a tax treaty or agreement concluded between a foreign country and Québec or Canada. For example, you can deduct a pension from a foreign country if a tax treaty or agreement so provides.
Deduction for U.S. Social Security benefits
Under the Convention Between Canada and the United States of America with Respect to Taxes on Income and on Capital, you can claim a deduction equal to 15% of the U.S. Social Security benefits included in your income.
However, if you were a Canadian resident throughout a period beginning before January 1, 1996, and ending in 2018, and you received U.S. Social Security benefits every year during that period, you can claim a deduction equal to 50% of the U.S. Social Security benefits you received in 2018.
The 50% deduction also applies if you received benefits as a surviving spouse and all of the following conditions are met:
• The deceased was your spouse immediately before his or her death.
• The deceased was resident in Canada throughout the period beginning before January 1, 1996, and ending immediately before his or her death, and received U.S. Social Security benefits every year during that period.
• You were resident in Canada and received benefits as a surviving spouse every year throughout the period beginning at the time of your spouse’s death and ending in 2018.

13 Deduction for share- and security-issue expenses related to Québec resources
You can deduct expenses incurred to issue shares or securities related to Québec resources if the expenses were waived in your favour. The amount of such expenses is shown in box H of your RL-11 slip or in box 65 of your RL-15 slip.

14 Deduction for employees of certain international organizations
You can deduct the net income you earned as an employee of the United Nations or a specialized agency related to the United Nations in accordance with the Charter of the United Nations. Your net income is your employment income minus any related deductions. However, if you worked for an international organization established in Québec, you can deduct the portion of your income that relates to the employment duties you carried out in Québec only if the organization has concluded an agreement with the Québec government.

16 Deduction for copyright income
If you are a professional artist within the meaning of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters or an artist within the meaning of the Act respecting the professional status and conditions of engagement of performing, recording and film artists, you may be entitled to a deduction, for 2018, for income from copyrights of which you, as an author or performing artist, are the first owner. Copyrights include public lending rights.
You can claim this deduction if the total copyright income included in your business income or shown in box H-2 of your RL-3 slip is less than $60,000. To calculate the amount you can claim, complete Work Chart 297.

Copyright income
Income from copyrights and public lending rights included in an individual’s income, minus the amounts deducted as expenses incurred to collect the income.

NOTE
For a performing artist, this income includes income from copyrights for a performance, the right to equitable remuneration for a sound recording, and the right to remuneration for the reproduction of a sound recording for private use.

17 Deduction for shares received in exchange for mining property
If you disposed of (sold, transferred, gave, bequeathed, etc.) shares that you received in exchange for mining property while you were a prospector, you can deduct 50% of the amount included in your 2018 income in this respect.

19 Deduction for foreign professors
Your deduction is equal to the result of the following calculation: Add the deductions you are claiming on lines 105, 205 and 207 for income entitling you to the deduction for foreign professors. Multiply the total by the exemption rate shown in box A-14 of your RL-1 slip. Subtract the result from the amount shown in box A-13 of your RL-1 slip.

20 Deduction for foreign farm workers
If you were not resident in Canada in 2018 but you spent at least 183 days in Québec, you can claim a deduction equal to the result of the following calculation: Subtract, from the remuneration you received in 2018 for employment held in Québec as a foreign farm worker, the deductions related to that employment. Multiply the result by 50%.

If you spent fewer than 183 days in Québec, contact us.

Foreign farm worker
A seasonal farm worker who holds a work permit issued by Immigration, Refugees and Citizenship Canada under one of the following streams of the Temporary Foreign Worker Program:
• the Seasonal Agricultural Worker Program; or
• the Agricultural Stream

21 Income-averaging deduction for forest producers
If, under the Sustainable Forest Development Act, you are a certified forest producer (or a member of a partnership that is a certified forest producer) regarding a private forest, you can request that a portion of the net income generated by non-retail sales of timber produced in the private forest be averaged over a period not exceeding seven years, provided that the sales are made to a buyer with an establishment in Québec and that you were resident in Québec on December 31, 2018.
Income averaging allows you to deduct, in calculating your taxable income for the year, a portion of the net income generated by the non-retail sale (to a buyer with an establishment in Québec) of timber produced in a private forest. The amount deducted for the year must be included—in whole or in part—in calculating your taxable income for one or more of the next seven years. The total amount deducted must be included in your taxable income no later than the seventh year following the year in which you request income averaging. To calculate the amount you can deduct, complete form TP-726.30-V, Income Averaging for Forest Producers.

Supporting documents
Enclose the following supporting documents with your tax return:
• a copy of a valid certificate issued to you and attesting that you are a certified forest producer regarding the private forest for which you are claiming the deduction or issued to the partnership of which you are member and attesting that this partnership is certified as such.
• form TP-726.30-V, Income Averaging for Forest Producers
22 Deduction for patronage dividends received from a cooperative

Your deduction is equal to the amount shown in box O-2 of your RL-1 slip. If, in 2018, you were a member of a partnership that received patronage dividends in the form of preferred shares in a qualified cooperative, you can claim a deduction based on your interest in the partnership.

23 Canadian Forces personnel and police deduction

If you are a member of the Canadian Forces or a police officer and you are deployed on an international mission (regardless of the risk level), you can enter the amount in box A-7 of your RL-1 slip on line 297 of your return.

24 Deduction for a repayment of the Universal Child Care Benefit

You can deduct the amounts repaid in 2018 with regard to a Universal Child Care Benefit that you were required to include on line 278 of your return for the year or a previous year.

25 Deduction for a repayment of income from a registered disability savings plan (RDSP)

You can deduct the amounts repaid in 2018 under the Canada Disability Savings Act that you had to enter on line 278 of your income tax return for the year or a previous year.

For more information on any of the above deductions, contact us.
NON-REFUNDABLE TAX CREDITS

There are two types of tax credits: refundable and non-refundable. Refundable tax credits are paid to you even if you have no income tax payable, whereas non-refundable tax credits reduce or cancel your income tax payable.

You were resident in Canada for only part of the year
You must reduce certain amounts used to calculate your non-refundable tax credits in proportion to the number of days you were resident in Canada in 2018. For more information, consult the brochure New Residents and Income Tax (IN-119-V).

350 Basic personal amount
The basic personal amount for 2018 is $15,012. It takes into account Québec Pension Plan contributions, Québec parental insurance plan premiums, contributions to the health services fund and Employment Insurance premiums.

358 Adjustment for income replacement indemnities
If you were resident in Québec on December 31, 2018, and you received income replacement indemnities or compensation for the loss of financial support from the Commission des normes, de l’équité, de la santé et de la sécurité du travail (CNESST) or the Société de l’assurance automobile du Québec (SAAQ), enter the amount from Box M of your RL-5 slip (maximum $13,510.80).

This will reduce the basic personal amount for 2018, which was taken into account in calculating your indemnities or compensation.

If, in 2018, you received income replacement indemnities or compensation for the loss of financial support owed to you for one or more previous years, and one or more amounts are shown in box O of your RL-5 slip, we will calculate a tax adjustment for you on line 443.

In calculating the tax adjustment for the previous year(s) concerned, we can, at your request, include the carry-over of non-capital losses or non-refundable tax credits. If you want us to do so, check box 405 of your return, complete Part 4 of form TP-766.2-V, Averaging of a Retroactive check box we can, at your request, include the carry-over of non-capital losses in calculating the tax adjustment for the previous year(s) concerned, calculate a tax adjustment for you on line 443.

If you are an Indian and you received any of the above-mentioned indemnities, do not include the income replacement indemnities situated on a reserve or premises in calculating the adjustment to be entered on line 358. An indemnity is considered to be situated on a reserve or premises if the income entitling you to the indemnity was situated on a reserve or premises.

361 Age amount, amount for a person living alone and amount for retirement income
The age amount, the amount for a person living alone and the amount for retirement income may be reduced on the basis of net family income.

Age amount
You can claim an amount if you were born before January 1, 1954. If your spouse on December 31, 2018 (see the definition at line 12), was born before January 1, 1954, he or she is also entitled to an amount. To calculate the amount you can claim, complete parts A and B of Schedule B.

The age amount can be claimed for a deceased person only if he or she was 65 or older at the time of death.

Amount for a person living alone
You can claim the amount for a person living alone if, throughout 2018, you maintained and ordinarily resided in a dwelling in which you lived:

• alone (that is, you did not share your dwelling at any time in 2018 with another person, such as a co-tenant, your mother or father, or a sister or brother); or
• only with one or more people under 18, or one or more of your children, grandchildren or great-grandchildren 18 or older who were full-time students pursuing vocational training at the secondary level or post-secondary studies for which they received an RL-8 slip with an amount in box A.

Dwelling
A house, an apartment or a similar place of residence in which a person ordinarily eats and sleeps, and that is equipped with kitchen and bathroom facilities.

NOTE
A room in a hotel establishment or a boarding house is not a dwelling.

Your spouse on December 31, 2018, may be able to claim the amount for a person living alone if he or she meets the conditions stated above. For more information, contact us.

To calculate the amount you can claim, complete parts A and B of Schedule B.

NOTE
Keep any documents that support your claim for the amount for a person living alone (school and municipal tax bills, lease, home insurance policy, phone and utility bills, etc.).
Additional amount for a person living alone (single-parent family) (line 21 of Schedule B)

The additional amount for a person living alone (single-parent family) is $2,124.

You can claim this amount if you are entitled to the amount for a person living alone and you meet both of the following conditions:

- **At some time in 2018**, you lived with a child 18 or over who can transfer to you an amount for a child 18 or over enrolled in post-secondary studies (line 367 of your return) or could have transferred such an amount to you had he or she not earned income.
- For the month of December, you were not entitled to a child assistance payment from Retraite Québec.

Reduction of the additional amount for a person living alone (single-parent family)

The additional amount for a person living alone (single-parent family) must be reduced if, at any time in 2018, you were entitled to a child assistance payment from Retraite Québec. To calculate the additional amount to which you are entitled, use the work chart below.

| Number of months for which you were entitled to the child assistance payment from Retraite Québec | 1 | 177 00 |
| Multiply line 1 by line 2. | 2 | 3 |
| Additional amount for a person living alone (single-parent family) | 4 | 2,124 00 |
| Amount from line 3 | 5 | 0 |
| Subtract line 5 from line 4. | | |
| Additional amount for a person living alone (single-parent family). | 6 | |
| **Carry the result to line 21 of Schedule B.** | 6 | |

Amount for retirement income

You can claim the amount for retirement income if you (or your spouse on December 31, 2018) are entering an amount on line 122 or line 123 of the return.

The Old Age Security pension (line 114), pensions paid under the Québec Pension Plan or the Canada Pension Plan (line 119) and life annuity payments made under a retirement compensation arrangement (line 123 or 154, as applicable) do not entitle you to the amount for retirement income.

To calculate the amount you can claim, complete parts A and B of Schedule B.

For all or part of the year, you or your spouse did not reside in Canada

If, for all or part of the year, you or your spouse on December 31, 2018, was not resident in Canada, do not reduce the amount on line 34 of Schedule B in proportion to the number of days you were resident in Canada in 2018. Instead, determine your net family income (Part A of Schedule B) by taking into account all of the income that you and your spouse earned, including income earned while you or your spouse was not resident in Canada.

367 Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies

Child under 18 enrolled in post-secondary studies

You can enter an amount for post-secondary studies for a child who was born after December 31, 2000, if in 2018 the child was your dependant and was a full-time student pursuing vocational training at the secondary level or post-secondary studies. You can claim $2,884 for each completed term that the child began in 2018, up to a maximum of two terms per child. The amount that you can claim is shown on the RL-8 slip issued to the child by the educational institution he or she attended in 2018.

**NOTE**

If the educational institution is located outside Québec, contact us to request a blank RL-8 slip; then have the registrar at the educational institution complete it. Keep the slip in case we ask for it.

To calculate the amount you can claim, complete Part A of Schedule A.

Child under 18 who had a spouse

You cannot claim an amount for a child under 18 enrolled in post-secondary studies if the child had a spouse on December 31, 2018 (see the definition at line 12), and the spouse is claiming an amount for credits transferred from one spouse to the other on line 431 of his or her return.

Child’s income (lines 10 through 18 of Schedule A)

The child’s net income for the year is calculated without including scholarships, bursaries, fellowships or prizes for achievement received by the child, or the deduction for residents of designated remote areas.

If, for all or part of the year, the child was not resident in Canada, you must take into account all of the child’s income, including income earned while he or she was not resident in Canada.

Child under 18 enrolled in post-secondary studies

A person born after December 31, 2000, who, in 2018, was your dependant and was a full-time student pursuing vocational training at the secondary level or post-secondary studies.

**NOTE**

The person can be:

- your or your spouse’s child;
- a person of whom you or your spouse has the custody and supervision (legally or in fact);
- your child’s spouse;
- the spouse of your spouse’s child.

Splitting the amount for a child under 18 enrolled in post-secondary studies (line 21 of Schedule A)

If another person also contributed to the support of a child under 18 who was a full-time student pursuing vocational training at the secondary level or post-secondary studies, you and that person agree on . The total percentage must not be over 100%.
Amount transferred by a child 18 or over enrolled in post-secondary studies (Part B of Schedule A)

If you are the father or mother of a child who was born before January 1, 2001, your child can transfer you an amount representing the recognized parental contribution to his or her education, provided he or she:
- was a full-time student enrolled in vocational training at the secondary level or in post-secondary studies; and
- completed at least one term that he or she began in 2018.

If your child transfers such an amount to you, he or she cannot claim any of the tax credits respecting the work premium for the year.

Father or mother

A person who:
- has a bond of filiation with the child (that is, the person is the father or mother named on the child’s certificate of birth);
- is the spouse of the child’s father or mother;
- is the father or mother of the child’s spouse; or
- had custody of the child, supervised the child, and fully supported the child immediately before his or her 19th birthday.

Claiming the amount

The child must complete Schedule S to calculate the amount that can be transferred and designate the person or people he or she is transferring an amount to. Schedule S must be enclosed with the child’s return. The child can divide the transferred amount between his or her father and mother.

If the child designates you as a person to whom an amount is being transferred, you must complete Part B of Schedule A. On line 28 of the schedule, enter the amount transferred to you.

Child 18 or over enrolled in post-secondary studies who does not transfer an amount

If the child can transfer an amount to you but does not do so, you may be able to claim an amount for other dependants in Part C of Schedule A (see below).

Child 18 or over not enrolled in post-secondary studies on a full-time basis

If a child born before January 1, 2001, was your dependant in 2018 but was not a full-time student pursuing vocational training at the secondary level or post-secondary studies, you may be able to claim an amount for other dependants in Part C of Schedule A (see below).

Other dependants (Part C of Schedule A)

Under certain conditions, you can claim an amount for other dependants on line 367.

Other dependant

A person who meets all three of the following conditions:
- The person was born before January 1, 2001.
- The person is related to you by blood, marriage or adoption.
- In 2018, the person ordinarily lived with you and was supported by you.

The person cannot be:
- your spouse;
- a child who, in 2018, is transferring an amount as a child 18 or over enrolled in post-secondary studies (line 20 of Schedule S); or
- a person whose spouse is deducting, on line 431 of his or her return, an amount for credits transferred from one spouse to the other.

NOTE

The person can be:
- your or your spouse’s brother, sister, nephew, niece, father, mother, grandfather, grandmother, uncle or aunt;
- a child for whom you cannot claim an amount in Part B of Schedule A because he or she was not, in 2018, a full-time student pursuing vocational training at the secondary level or post-secondary studies;
- a child who can transfer you an amount as a child 18 or over enrolled in post-secondary studies, but does not do so.

Basic amount (line 37 of Schedule A)

The basic amount is $4,202 for each of your other dependants.

Reduction of the amount for other dependants (line 40 of Schedule A)

If you are claiming an amount for a person who turned 18 in 2018, do the following calculation:

Number of months in the year that precede the person’s birthday (including the month of the birthday) × 2
Multiply line 1 by line 2.
Reduction of the amount for other dependants.
Carry the result to line 40 of Schedule A.

Other dependant’s income (lines 42 through 50 of Schedule A)

The dependant’s net income for the year is calculated without including scholarships, bursaries, fellowships or prizes for achievement received by the dependant, or the deduction for residents of designated remote areas.

If, for all or part of the year, the dependant was not resident in Canada, you must take into account all of the dependant’s income, including income earned while he or she was not resident in Canada.

Splitting the amount for other dependants (line 54 of Schedule A)

If another person also contributed to the support of your dependant, you and that person may have to split the amount that can be claimed on line 54 of Schedule A. If that is the case, multiply the amount on line 54 by the percentage that you and the other person agree on. The total percentage must not be more than 100%.

New resident of Canada in 2018

If the person for whom you are entering an amount for other dependants was not resident in Canada, you must provide a document attesting that the person was your dependant and that you supported him or her (for example, proof of your payments).
376 Amount for a severe and prolonged impairment in mental or physical functions

Enter $3,334 if you had a severe and prolonged impairment in mental or physical functions in 2018. The impairment must be certified by a physician, a specialized nurse practitioner, an optometrist, an audiologist, a speech-language pathologist (speech therapist), an occupational therapist, a psychologist or a physiotherapist, as applicable.

Your impairment is considered severe and prolonged if it has lasted (or is expected to last) for at least 12 consecutive months and either of the following situations applies to you:

- Even with therapy, the appropriate devices or medication, you are always or almost always:
  - unable to perform one of the following basic activities of daily living: seeing, speaking, hearing, walking, eliminating, feeding or dressing yourself, or functioning in everyday life because you do not have the necessary mental functions (remunerated work, social activities, recreational activities or housekeeping are not basic activities of daily living); or
  - restricted in more than one of the above-mentioned activities, if the cumulative effect of the restrictions is equivalent to having a single marked restriction in one of those activities.
- Because of chronic illness, you undergo therapy prescribed by a physician at least twice a week, and the therapy:
  - is essential to the maintenance of one of your vital functions; and
  - requires at least 14 hours per week. This includes time for travel, medical appointments and post-treatment recovery.

NOTE
- Feeding oneself does not include:
  - any of the activities of identifying, finding, shopping for or otherwise procuring food; or
  - the activity of preparing food, if the time taken for the activity is required because of a dietary restriction or regime.
- Dressing oneself does not include any of the activities of identifying, finding, shopping for or otherwise procuring clothing.
- The fact that you receive a disability pension under the Québec Pension Plan (QPP) or similar benefits does not necessarily mean that you are considered to have a severe and prolonged impairment in mental or physical functions.

Form to enclose
Enclose form TP-752.0.14-V, Certificate Respecting an Impairment, if you are claiming this amount for the first time. Or, you can enclose a copy of Canada Revenue Agency form T2201, Disability Tax Credit Certificate, as long as you are not required to provide certification that your impairment is considered severe and prolonged due to the fact that you must undergo, at least twice a week for a total of at least 14 hours per week, therapy essential to the maintenance of one of your vital functions (see above).

If your health has improved since you last filed a document certifying the impairment, you must inform us.

Reduction of the amount for a severe and prolonged impairment in mental or physical functions

The impairment amount must be reduced if a person received, with regard to you, the supplement for handicapped children (included in the child assistance payment from Retraite Québec). To determine the amount to which you are entitled, use the work chart below.

<table>
<thead>
<tr>
<th>Number of months in the year during which another person received the supplement for handicapped children with regard to you</th>
<th>×</th>
<th>Amount for a severe and prolonged impairment in mental or physical functions</th>
<th>Subtract line 5 from line 4.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>277</td>
<td>83</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>3,334</td>
<td>00</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Amount for a severe and prolonged impairment in mental or physical functions

Carry the result to line 376 of your return.

Remuneration paid to a full-time attendant or fees paid for full-time residence in a nursing home

You cannot claim the impairment amount on line 376 if the remuneration paid to a full-time attendant is used to calculate a tax credit for medical expenses in your or another person’s income tax return, unless the amount claimed as remuneration paid to the attendant is $10,000 or less (see “Remuneration paid to an attendant” in the instructions for line 381).

Similarly, you cannot claim the impairment amount on line 376 if the fees paid for your full-time residence in a nursing home have already been used to calculate a tax credit for medical expenses in your or another person’s income tax return, unless:

- a receipt issued by the nursing home specifically shows an amount for the remuneration paid to a full-time attendant;
- the amount for the remuneration paid to a full-time attendant is $10,000 or less; and
- only the portion of the residence fees specifically relating to the remuneration of the attendant is included in the medical expenses.

For more information, consult the brochure Tax Benefits and Persons with Disabilities (IN-132-V).
Expenses for medical services not available in your area

You can claim an amount for the expenses you paid to obtain medical services that were not available in your area. The following expenses entitle you to a tax credit:

- travel and lodging expenses paid in 2018 to obtain, in Québec, medical services that were not available within 200 kilometres of your home; and
- moving expenses paid in 2018 to move to within 80 kilometres of a health establishment in Québec located 200 kilometres or more from your former home.

However, if these expenses can be included as moving expenses on line 228, or if they entitle you to the travel deduction on line 236, it may be to your advantage to claim them on those lines rather than on line 378.

You can include these expenses on line 378 only if you paid them to obtain medical services for yourself, your spouse or a dependant (see the definition at line 381) during the year in which the expenses were incurred.

You can claim expenses for which you received or are entitled to receive a reimbursement only if the reimbursement is included in your income and cannot be deducted elsewhere in your return.

In calculating your expenses for medical services not available in your area, do not include:

- transportation, travel or lodging expenses that you or your spouse paid for medical or dental services provided for purely cosmetic purposes;
- expenses related to an in vitro fertilization treatment, if:
  - the expenses have already been used to calculate the tax credit for the treatment of infertility (see point 11 in the instructions for line 462),
  - the treatment involved the transfer of more than one embryo, unless, in accordance with the decision of a physician, a maximum of two embryos were transferred, in the case of a woman 37 or over,
  - the treatment was administered in Québec at a centre for assisted procreation that does not hold a licence issued under the Act respecting clinical and research activities relating to assisted procreation.

Form to enclose
Expenses for Medical Services Not Available in Your Area (TP-752.0.13.1-V)

Medical expenses

On line 381, you can enter the portion of your medical expenses that is more than 3% of your income (line 275). If you had a spouse on December 31, 2018 (see the definition at line 12), add the amount on line 275 of your spouse’s return to your income.

You or your spouse must have paid the expenses:

- for you, your spouse or a person who was your dependant during the year for which the expenses were incurred;
- during a period of 12 consecutive months ending in 2018.

For example, your medical expenses could be for the period from August 1, 2017, to July 31, 2018.

NOTE
If you are claiming an amount for medical expenses on line 381, you may also be able to claim the refundable tax credit for medical expenses on line 462. For more information, see point 1 in the instructions for line 462.

Dependant
A person who was supported by you and:

- ordinarily lived with you; or
- did not ordinarily live with you but was your dependant because of an infirmity. In this case, the person must have been resident in Canada at some time in the year, unless the person is your or your spouse’s child or grandchild.

NOTE
A dependant can be:

- your or your spouse’s child or grandchild;
- your or your spouse’s brother, sister, nephew or niece;
- the spouse of your or your spouse’s brother or sister;
- your or your spouse’s father or mother or any other of your or your spouse’s direct ascendants;
- your or your spouse’s uncle, aunt, great-uncle or great-aunt.

To qualify, the medical expenses claimed on line 381 must be supported by receipts; keep your receipts in case we ask for them.

Your expenses do not qualify if they:

- have already been used to calculate an amount for medical expenses (line 381) in an income tax return;
- have been included in the amount claimed for expenses for medical services not available in your area (line 378);
- have been used to calculate the tax credit for home-support services for seniors (line 458);
- have been used by you or your spouse to calculate the independent living tax credit for seniors (line 462, point 24);
- have been used to calculate the disability supports deduction (line 250, point 7);
- were paid to obtain services provided for purely cosmetic purposes;
- were paid to obtain an in vitro fertilization treatment, if:
  - the expenses have already been used to calculate the tax credit for the treatment of infertility (see point 11 in the instructions for line 462),
  - the treatment involved the transfer of more than one embryo, unless, in accordance with the decision of a physician, a maximum of two embryos were transferred, in the case of a woman 37 or over,
  - the treatment was administered in Québec at a centre for assisted procreation that does not hold a licence issued under the Act respecting clinical and research activities relating to assisted procreation.
The contribution to the health services fund (line 446) cannot be claimed as medical expenses.

For more information, consult the brochure Medical Expenses (IN-130-V).

To calculate the amount to which you are entitled, complete parts A and C of Schedule B.

**Eligible medical expenses**

The following are the most common eligible medical expenses:

- payments made to a dentist, nurse, practitioner, public hospital or licensed private hospital for medical, dental or paramedical services;
- payments for drugs that can only be purchased if prescribed by a physician or a dentist and obtained from a licensed pharmacist. You cannot include payments for drugs that are prescribed by a medical practitioner in your medical expenses if the drugs can be purchased without a prescription;
- the premium paid under the Québec prescription drug insurance plan for 2017, provided December 31, 2017, is included in the period of 12 consecutive months used to determine the amount of medical expenses;
- the premium payable under the Québec prescription drug insurance plan for 2018, provided December 31, 2018, is included in the period of 12 consecutive months used to determine the amount of medical expenses. Complete Schedule K to determine the amount of your premium;
- payments made to an insurer or a group insurance plan to cover medical or hospital expenses for you, your spouse or a dependant, where the payments were made as a premium or contribution (including the value of the benefit related to the employer’s contribution, shown in box J of the RL-1 slip or box B of the RL-22 slip) or in any other form. The amount of the payments made to an insurer or a group insurance plan may be shown in box 235 of the RL-1 or RL-2 slip;
- payments for eyeglasses, contact lenses or other devices for the treatment or correction of a defect of vision, where such items are prescribed by an ophthalmologist or an optometrist. However, expenses for eyeglass frames are limited to $200 per person for the period of 12 consecutive months used to calculate the amount for medical expenses;
- reasonable moving expenses of up to $2,000, other than expenses claimed on lines 228 and 378, incurred to enable a person (yourself, your spouse or a dependant) who lacks normal physical development or has a severe and prolonged mobility impairment to move to a dwelling that is more accessible or in which the person is more mobile or functional;
- payments made to obtain certain devices or equipment prescribed by a practitioner, if the conditions of purchase or use are met;
- expenses for the transportation of a person by ambulance to or from a public hospital or a licensed private hospital;
- payments made for hyperbaric oxygen therapy provided to a person with a severe and prolonged neurological disorder, where a competent person attests that the person has a severe and prolonged impairment in mental or physical functions.

For more information, consult the brochure Medical Expenses (IN-130-V).

**Eligible medical expenses paid or reimbursed by an employer**

If you or your spouse received a taxable benefit for eligible medical expenses paid or reimbursed by your or your spouse’s employer (included in boxes A and L of the RL-1 slip), you can include the amount paid or reimbursed in your medical expenses, provided it cannot be deducted on line 236 or 297.

**Other reimbursements**

You must subtract from the amount of your medical expenses any reimbursement that you, your spouse or a dependant received or is entitled to receive, unless the amount of the reimbursement must be included in your income or in that of your spouse or dependant and cannot be deducted on line 236 or 297.

**Remuneration paid to an attendant**

You can include in your medical expenses the remuneration paid to an attendant who provided care to you, your spouse or a dependant, if all of the following conditions are met:

- The person who received the care had a severe and prolonged impairment in mental or physical functions (see the instructions for line 376);
- The care was provided in Canada;
- The attendant was not your spouse and was at least 18 years of age;
- The amount to be included in your medical expenses for the remuneration paid to an attendant does not exceed $10,000.

No portion of the remuneration paid is being used to claim:

- childcare expenses;
- disability supports expenses, where the goods and services concerned enabled the person to carry out employment duties, carry on a business, do research, or attend a designated educational institution or a secondary school;
- fees paid for full-time residence in a nursing home (unless a receipt issued by the nursing home shows an amount specifically relating to remuneration paid to an attendant); or
- expenses for care and training received at a school, an institution or any other place.

A receipt was issued by the recipient of the remuneration. (If the recipient was an individual, his or her social insurance number must be given on the receipt.)

You cannot include amounts paid for the services of an attendant in your medical expenses if you or your spouse is entitled to include the amounts in the calculation of the tax credit for home-support services for seniors.

**Remuneration paid to a full-time attendant**

You can also include in your medical expenses the remuneration paid to a full-time attendant who provided care to you, your spouse or a dependant. The remuneration must have been paid to a person who, at the time, was not your spouse and was at least 18 years of age. The person who received the care must have been:

- a person with a severe and prolonged impairment in mental or physical functions (see the instructions for line 376); or
- a person who, because of an infirmity, has been certified by a practitioner to be dependent on others for his or her personal needs and care for a prolonged period of time. The person must have received the care in the dwelling where he or she lives. In addition, a receipt must have been issued by or on behalf of the attendant to whom the remuneration was paid. (If the issuer of the receipt is an individual, his or her social insurance number must be given on the receipt.)

A person need not be cared for by just one attendant to be considered in the care of a full-time attendant. More than one attendant can care for the person over a given period, and there is no minimum time period during which care must be provided by any particular attendant. A person is considered in the care of a full-time attendant where he or she requires constant and continual care because of an infirmity or a severe and prolonged impairment in mental or physical functions.
**Fees paid for full-time residence in a nursing home**

You can also include in your medical expenses the fees for full-time residence in a nursing home that were paid for you, your spouse, or a dependant. The fees must have been paid for the full-time residence of a person with a severe and prolonged impairment in mental or physical functions (see the instructions for line 376) or a person who, due to lack of normal mental capacity, has been certified by a practitioner to be dependent on others for his or her personal needs and care.

**Form to enclose**

Enclose form TP-752.0.14-V, *Certificate Respecting an Impairment*, if you are claiming such fees for the first time. Or, you can enclose a copy of Canada Revenue Agency form T2201, *Disability Tax Credit Certificate*, as long as you are not required to provide certification that the person concerned (you, your spouse or a dependant) has a chronic illness that requires that person to undergo, at least twice a week for a total of at least 14 hours per week, therapy essential to the maintenance of one of the person’s vital functions.

If the health of the person concerned (you, your spouse or a dependant) has improved since a document certifying the impairment was last filed, you must notify us.

**Restriction**

If you include in your medical expenses the remuneration paid to a full-time attendant or the fees paid for full-time residence in a nursing home for a person with a severe and prolonged impairment in mental or physical functions, it is possible that neither you nor anyone else may be entitled to claim an amount on line 376 with respect to the person’s impairment. See “Remuneration paid to a full-time attendant or fees paid for full-time residence in a nursing home” in the instructions for line 376.

**Person who died in 2018**

If the medical expenses that you are claiming include expenses paid for a person who died in 2018, you can, for this person, use a reference period of 24 consecutive months that includes the date of death.

**For all or part of the year, you or your spouse was not resident in Canada**

If, for all or part of the year, you or your spouse on December 31, 2018, was not resident in Canada, take into account only the income that you and your spouse earned while resident in Canada in calculating your family income (Part A of Schedule B).

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**385 Interest paid on a student loan**

You can claim an amount if you (or a person related to you) paid interest after 1997 on a student loan that was granted to you under the Act respecting financial assistance for education expenses, the *Canada Student Loans Act*, the *Canada Student Financial Assistance Act*, the *Apprentice Loans Act* (federal statute) or a law of a province other than Québec governing the granting of financial assistance to post-secondary students. However, you cannot claim an amount for interest paid on any other type of loan (such as a line of credit) or on a student loan that was combined with another type of loan.

To claim or carry forward an amount, **complete Schedule M** and enclose it with your return. You are the only person who can claim an amount for the interest paid on a student loan granted to you.

Even if you are not claiming an amount for 2018, it is to your advantage to complete Schedule M to determine the cumulative amount of interest that you can carry forward. Enclose the schedule with your return.

**Unused portion of the interest paid on a student loan (line 46 of Schedule M)**

Enter, on line 46 of Schedule M, the amount from line 62 of your Schedule M for 2017 or the amount shown on your notice of assessment or reassessment for 2017.

If you paid interest on a student loan after 1997, but in 2017 you did not calculate the amount that could be carried forward, enter the result of the following calculation on line 46 of Schedule M: the interest paid for 1998 through 2017, **minus** the interest already used to calculate a credit for interest paid on a student loan for previous years.

**Carry-forward of interest paid on a student loan**

You can carry to a future year the interest paid on a student loan from 1998 through 2018, provided you have not already claimed it on a previous return. To calculate the amount that can be carried forward, **complete Schedule M and enclose it with your return.**

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**390 Tax credit for volunteer firefighters and search and rescue volunteers**

You can claim a tax credit of $450 (15% of $3,000) if you meet the following requirements:

- You were a **volunteer firefighter** or a search and rescue volunteer in 2018.
- In 2018, you performed at least 200 hours of eligible service.
- You are including tax-exempt remuneration for volunteer search and rescue services (which is shown in box L-2 of your RL-1 slip and can be up to $1,150) in your income (see “Emergency services volunteers” in the instructions for line 101).

**Volunteer firefighter**

A person who, for very little or no annual compensation, responds to alarms from a fire safety service or a 9-1-1 emergency centre. The alarms may be raised by radio, telephone, siren, bell, etc.
Eligible services
Services provided by volunteer firefighters to one or more fire departments offering fire protection on behalf of a government, a municipality or another public authority are eligible if they consist in:
• being on call for and responding to firefighting and related emergency calls;
• attending meetings held by the fire department(s);
• participating in required training on the prevention or suppression of fires.

However, you are not considered to be providing services as a volunteer firefighter or performing duties in that respect when you:
• replace permanent firefighters for short periods;
• are regularly or periodically on duty in a fire station; or
• are remunerated for periods of on-call duty in the territory.

Services provided by search and rescue volunteers to one or more eligible organizations are eligible if they consist in:
• being on call for and responding to situations requiring search and rescue operations and related emergency calls;
• attending meetings held by the eligible organization(s);
• participating in required training related to search and rescue operations.

Eligible organization
An organization:
• that is a member of the Search and Rescue Volunteer Association of Canada, the Civil Air Search and Rescue Association or the Canadian Coast Guard Auxiliary; or
• whose status as a search and rescue organization is recognized by a provincial, municipal or public authority.

Claiming the tax credit
Enter the amount of the credit on line 390 and the appropriate number from the list below in box 390.1.

01 Volunteer firefighter
02 Search and rescue volunteer

If, in 2018, you provided services both as a volunteer firefighter and as a search and rescue volunteer, you can add the number of hours of eligible services that you provided as a volunteer firefighter to the number of hours of eligible services that you provided as a search and rescue volunteer to determine whether you have performed the required 200 hours. If you have, enter either “01” or “02” in box 390.1.

IMPORTANT
Do not include the following when calculating your hours:
• the hours during which you performed services as a volunteer firefighter on behalf of a fire department for which you were both a firefighter and a volunteer firefighter;
• the hours during which you performed services as a search and rescue volunteer on behalf of an eligible organization for which you provided services both as a search and rescue volunteer and in a capacity other than as a volunteer.

391 Tax credit for experienced workers
You can claim this tax credit if you meet both of the following conditions:
• You were resident in Québec on December 31, 2018.
• You were 61 or older on December 31, 2018.

To calculate your tax credit, complete Work Chart 391. The maximum tax credit is:
• $450, if you were 61 on December 31, 2018;
• $750, if you were 62 on December 31, 2018;
• $1,050, if you were 63 on December 31, 2018;
• $1,350, if you were 64 on December 31, 2018; or
• $1,650, if you were 65 or older on December 31, 2018.

You must first calculate your eligible work income.

Eligible work income
In general, employment income, net income earned from a business you carried on alone or as a partner actively engaged in the business, the net amount of research grants, Wage Earner Protection Program (WEPP) payments and amounts received under a work-incentive project. Employment income consisting solely of taxable benefits that you received from previous employment is excluded from eligible work income (such income is shown in box 211 of your RL-1 slip).

NOTE
Eligible work income is work income for which you can claim the deduction for workers (the amount on line 6 of Work Chart 201), plus the following income:
• income received as an elected member of a municipal council, a member of the council or executive committee of a metropolitan community, an agglomeration or a regional county municipality, a member of a municipal utilities commission or corporation, or a member of a school board;
• income received as a member of the National Assembly, the House of Commons or the Senate of Canada, or the legislative assembly of a province other than Québec.

Line 3 of Work Chart 391
If the amount on line 3 of Work Chart 391 is greater than $34,030, the tax credit is reduced by 5% of the amount over $34,030. However, the reduction does not apply if you were born before January 1, 1951, and the amount of your tax credit is $600 or less.

Note that you are not entitled to the tax credit if the amount on line 3 of the work chart is $5,000 or less, or if it is equal to or greater than the amount in the table below that corresponds to your age on December 31, 2018.

<table>
<thead>
<tr>
<th>Age on December 31, 2018</th>
<th>Line 3 equal to or greater than ($)</th>
<th>Tax credit reduction ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>65 or older</td>
<td>67,030</td>
<td>1,650</td>
</tr>
<tr>
<td>64</td>
<td>61,030</td>
<td>1,350</td>
</tr>
<tr>
<td>63</td>
<td>55,030</td>
<td>1,050</td>
</tr>
<tr>
<td>62</td>
<td>49,030</td>
<td>750</td>
</tr>
<tr>
<td>61</td>
<td>43,030</td>
<td>450</td>
</tr>
</tbody>
</table>
You may be entitled to this tax credit if you were employed in a remote resource region in 2018 and you meet the following requirements:

- You were resident in a remote resource region of Québec on December 31, 2018.
- You ordinarily worked in the remote resource region for a business that your employer carried on in the region.
- Your duties were related to the field of specialization in which you successfully completed training leading to a recognized diploma (generally a diploma certifying the completion of vocational training at the secondary level or technical training at the college level, or a diploma or degree certifying the completion of a university education).

**Situation 1 or 2** below applies to you.

1. Your employment began in the 24 months following either the date on which you successfully completed training leading to a recognized diploma or, if the recognized diploma is a master’s or doctoral degree, the date on which you obtained the diploma after completing the required essay, dissertation or thesis.

2. You were entitled to this tax credit for a previous year and were resident in a remote resource region of Québec throughout the period beginning at the end of that previous year and ending on December 31, 2018.

The tax credit cannot exceed 40% of your eligible salary or wages. The maximum credit is $3,000 per year, up to a cumulative limit of $10,000 or $8,000, as applicable. Once you reach the cumulative limit, you can no longer claim the tax credit.

If you meet all the requirements and are therefore entitled to the tax credit in 2018, the cumulative limit is $10,000, provided the duties of the employment you held in 2018 were related to the field of specialization in which you successfully completed training leading to a recognized college or university diploma and:

- you were entitled to the credit for the first time in 2018;
- you were entitled to the credit in a previous year for employment giving entitlement to the $10,000 cumulative limit; or
- you were entitled to the credit in a previous year for employment giving entitlement to the $8,000 cumulative limit and the employment you held in 2018 is new employment that began in the above-mentioned 24-month period.

The cumulative limit is $8,000 in all other cases.

**NOTE**
- You cannot claim this tax credit for income earned as a self-employed person.
- You can claim this credit for a salary or wages earned in 2017 but received in 2018 even if you were not resident in a remote resource region on December 31, 2018, provided:
  - you were resident in Québec on December 31, 2018; and
  - the salary or wages earned in 2017 would have entitled you to the tax credit had you received that salary or those wages in 2017.

**Form to enclose**
*Tax Credit for Recent Graduates Working in Remote Resource Regions (TP-776.1.ND-V)*
COMPLETING WORK CHART 395

You can claim a tax credit for charitable donations and gifts for the monetary donations you made in 2018 to the following donees:

- registered charities;
- registered Canadian amateur athletic associations;
- registered Québec amateur athletic associations; or
- recognized political education organizations.

Enter the total of your charitable donations and gifts on line 1 of the work chart.

The tax credit rate is 20% for the first $200 of the donation and 24% or 25.75% for the remainder.

You can carry forward an amount that you do not use to claim the tax credit in 2018 to taxation years 2019 through 2023.

NOTE

The amount of your donation is shown on the receipt issued by the donee (the organization to which the donation was made). Keep the receipt in case we ask for it.

Member of a religious order who has taken a vow of perpetual poverty

If you are a member of a religious order who has taken a vow of perpetual poverty and all or part of your charitable donations and gifts were made to your religious order, enter the total of those donations and gifts on line 1 of Work Chart 395.

COMPLETING SCHEDULE V

Tax credit for charitable donations and other gifts

(Part A of Schedule V)

You can claim a tax credit for charitable donations, gifts of cultural property, ecological gifts and gifts of musical instruments that you made in 2018, as well as for any portion of such donations made from 2013 to 2017 that you have never used to calculate the tax credit.

See Table 1 below for information about charitable donations and gifts and tables 2 and 3 on the next page for information about other gifts (gifts of cultural property, ecological gifts and gifts of musical instruments).

Eligible amount of a donation or gift

The value of the donation or gift, minus the value of any property, service, compensation or other advantage that you or a person related to you received (or is entitled to receive) in gratitude for the donation or gift.

NOTE

The eligible amount of a donation or gift is generally shown on the receipt issued by the donee, that is, the organization to which the donation was made. Keep the receipt in case we ask for it.

Example

Mr. Patel donated $1,500 to a registered charity. In gratitude, the organization gave him two tickets to a show, worth $200. The eligible amount of the donation is $1,300 ($1,500 – $200).

Table 1

<table>
<thead>
<tr>
<th>Types of donations and gifts</th>
<th>Principal donees</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monetary donations (other than donations for which you are claiming the tax credit for cultural patronage [see “Tax credit for cultural patronage” on page 68])</td>
<td>Registered charities</td>
<td>If you made a monetary donation of $5,000 or more to certain donees operating in Québec in the arts and culture sector, you may be eligible for an additional tax credit (see “Additional tax credit for a large cultural donation” on page 67).</td>
</tr>
<tr>
<td>Gift of property (other than gifts covered in Table 2 or Table 3)</td>
<td>Registered Canadian amateur athletic associations</td>
<td>If you donated a public work of art, the value of your donation can be increased (see “Gift of a public work of art” on page 66).</td>
</tr>
<tr>
<td>Gift of property</td>
<td>Registered Québec amateur athletic associations</td>
<td>If you donated a work of art whose value cannot be increased as a public work of art, see “Gift of a work of art whose value cannot be increased as a public work of art” on page 67.</td>
</tr>
<tr>
<td></td>
<td>The government of Canada, Québec or another province</td>
<td>If you donated a building in Québec that can house artist studios or one or more cultural organizations, the value of the gift can be increased (see “Gift of a building for cultural purposes” on page 66).</td>
</tr>
<tr>
<td></td>
<td>Canadian municipalities</td>
<td>If you donated food products, the value of your donation can be increased (see “Gift of food products” on page 66).</td>
</tr>
<tr>
<td></td>
<td>Municipal or public bodies performing a function of government in Canada</td>
<td>If you donated a public work of art, the value of your donation can be increased (see “Gift of a public work of art” on page 66).</td>
</tr>
<tr>
<td></td>
<td>The United Nations and its agencies</td>
<td>If you donated a building in Québec that can house artist studios or one or more cultural organizations, the value of the gift can be increased (see “Gift of a building for cultural purposes” on page 66).</td>
</tr>
<tr>
<td></td>
<td>The Organisation internationale de la Francophonie and its subsidiary bodies</td>
<td>If you donated a work of art whose value cannot be increased as a public work of art, see “Gift of a work of art whose value cannot be increased as a public work of art” on page 67.</td>
</tr>
<tr>
<td></td>
<td>Prescribed foreign universities</td>
<td>If you donated a building in Québec that can house artist studios or one or more cultural organizations, the value of the gift can be increased (see “Gift of a building for cultural purposes” on page 66).</td>
</tr>
<tr>
<td></td>
<td>Recognized political education organizations</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Registered museums</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Registered cultural or communications organizations</td>
<td></td>
</tr>
</tbody>
</table>

1. Any unused portion of the eligible amount of a donation or gift, that is, any portion for which you did not claim the tax credit, can be carried forward five years from the year in which you made the donation or gift.
### Table 2: Gifts of cultural property (lines 21, 25, 27 and 29 of Schedule V)

<table>
<thead>
<tr>
<th>Types of gifts</th>
<th>Donees</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gifts of Canadian cultural property for which you hold a <em>Cultural Property Income Tax Certificate</em> (form T871) issued by the Canadian Cultural Property Export Review Board</td>
<td>Institutions and public authorities in Canada designated by the Minister of Canadian Heritage</td>
<td>• If you <strong>donated a public work of art or donated a work of art to a Québec museum</strong>, the eligible amount of your donation can be increased (see “Gift of a public work of art” and “Works of art donated to a Québec museum,” on pages 66 and 67). • Enclose the <em>Certificate of Disposition of Cultural Property</em> (form TPF-712.0.1-V) with your return if you donated cultural property for which you must hold such a certificate.</td>
</tr>
<tr>
<td>Gifts of property for which you hold a <em>Certificate of Disposition of Cultural Property</em> (form TPF-712.0.1-V) issued by the Conseil du patrimoine culturel du Québec (formerly the Commission des biens culturels du Québec)</td>
<td>• Certified archival centres • Recognized museums • The Musée national des beaux-arts du Québec • The Musée d’art contemporain de Montréal • The Musée de la civilisation • The Montreal Museum of Fine Art</td>
<td></td>
</tr>
<tr>
<td>Gifts of Québec cultural property recognized or classified under the <em>Cultural Property Act</em> or the <em>Cultural Heritage Act</em></td>
<td>Institutions and public authorities in Canada designated by the Minister of Canadian Heritage</td>
<td></td>
</tr>
</tbody>
</table>

1. Any unused portion of the eligible amount of a donation or gift, that is, any portion for which you did not claim the tax credit, can be carried forward five years from the year in which you made the donation or gift.

### Table 3: Ecological gifts and gifts of musical instruments (lines 22 and 23 of Schedule V)

<table>
<thead>
<tr>
<th>Types of gifts</th>
<th>Donees</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ecological gift</strong>&lt;br&gt;Land in Québec with recognized ecological value, or servitudes encumbering such land (either a real servitude or, if the donation was made after March 21, 2017, a personal servitude)</td>
<td>• Registered charities (except private foundations) whose primary mission is the conservation of Québec’s ecological heritage • The Québec government, the Canadian government, Québec municipalities and municipal or public bodies performing a function of government in Québec</td>
<td>Enclose with your return the <em>Certificate for a Gift of Land or a Servitude with Ecological Value</em> (form TPF-712.0.2-V) issued by the Ministère du Développement durable, de l’Environnement et de la Lutte contre les changements climatiques.</td>
</tr>
<tr>
<td>Ecological property in a Canadian province or territory that borders Québec or in a U.S. state that borders Québec. The preservation and conservation of the property must be important for Québec’s ecological heritage.</td>
<td>• Registered charities (except private foundations) whose primary mission is the conservation of Canada’s ecological heritage • The Québec government, the Canadian government or the government of another Canadian province • Municipalities or municipal or public bodies performing a function of government • The U.S. government or the government of a U.S. state</td>
<td>Contact us to find out what documents are required.</td>
</tr>
<tr>
<td><strong>Gifts of musical instruments</strong>&lt;br&gt;• Public or private educational institutions at the elementary, secondary, college or university level in Québec&lt;br&gt;• Institutions providing instruction in music that are part of the network of the Conservatoire de musique et d’art dramatique du Québec</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Any unused portion of the eligible amount of a donation or gift, that is, any portion for which you did not claim the tax credit, can generally be carried forward five years from the year in which you made the donation or gift. However, any unused portion of an amount for an ecological gift made after February 10, 2014, can be carried forward for up to 10 years.
Donations of food products (line 5a of Schedule V)

If, after March 26, 2015, you donated food products that you produced, the eligible amount of the donation can be increased by 50%, provided all of the following conditions were met at the time of the donation:

- You were a recognized agricultural producer.
- The donation was made to a registered charity that was a member of the Food Banks of Quebec network (either a Moisson member or, in the case of a donation made after March 17, 2016, an associate member).
- The donated food products were eligible agricultural products.

If, after March 17, 2016, you donated food products that you processed, the eligible amount of the donation can be increased by 50%, provided all of the following conditions were met at the time of the donation:

- You operated a food processing business.
- The donation was made to a registered charity that was a member of the Food Banks of Quebec network (either a Moisson member or an associate member).
- The donated food products were eligible food products.

Gift of a building for cultural purposes (line 12)

If you donated a building situated in Quebec that can house artist studios or one or more cultural organizations, the eligible amount of the gift can be increased by 25%, provided both of the following conditions are met:

- The Ministère de la Culture et des Communications issued you a qualification certificate for the building, along with a certificate confirming its fair market value based not only on the value of the building itself, but also on that of the land on which it is located.
- The gift was made to one of the following donees:
  - a Québec municipality or a municipal or public body performing a function of government in Québec;
  - a registered charity operating in Québec for the benefit of the community, such as the Société d’habitation et de développement de Montréal, or operating in the arts and culture sector;
  - a registered cultural or communications organization; or
  - a registered museum.

If both conditions are met, enter the eligible amount of the gift on line 12 of Schedule V (to determine the eligible amount, you must use the fair market value shown on the certificate issued by the Ministère de la Culture et des Communications); otherwise, enter the eligible amount of the gift on line 1, 2 or 3 of Schedule V, depending on the donee.

Gift of a public work of art (lines 6 through 10 or 25 through 29)

If you made a charitable donation or a gift of cultural property to certain donees and the donated property was a public work of art, the eligible amount of the gift can be increased by 25% or 50%.

25% increase

The eligible amount of the gift can be increased by 25% if you hold a certificate confirming the fair market value of the public work of art (see “Certificate confirming the fair market value” on the next page) and the gift was made to either of the following donees:

- the Québec government (if the donation was made to an educational institution that is a mandatory of the state, see “50% increase” on the next page);
- a Québec municipality or a municipal or public body performing a function of government in Québec (if the gift was made to a school board, see “50% increase” on the next page), provided that, according to the certificate issued by the Minister of Culture and Communications, the work was acquired by the municipality or the body in accordance with its policy of acquisition and conservation of public works of art.

If, based on the above, the eligible amount of the gift can be increased by 25% and the gift of the public work of art is recognized as a gift of cultural property, enter the eligible amount of the gift on line 27 of Schedule V. However, if the gift constitutes a charitable donation, enter the eligible amount of the gift on line 21 of Schedule V, depending on the donee. If the gift constitutes a charitable donation, enter the eligible amount of the gift on line 8 of Schedule V.

If, based on the preceding, the eligible amount of the gift cannot be increased and the gift of the public work of art is recognized as a gift of cultural property, enter the eligible amount of the gift on line 21 or 29 of Schedule V, depending on the donee. If the gift constitutes a charitable donation, enter the eligible amount of the gift on line 1, 2, 3 or 10 of Schedule V, depending on the donee (see “Gift of a work of art whose value cannot be increased as a public work of art” on the next page).
**50% increase**

The eligible amount of the gift can be increased by 50% if you hold a certificate confirming the fair market value of the public work of art (see “Certificate confirming the fair market value” below) and the gift was made to one of the following donees:

- an educational institution that is a mandatory of the state;
- a school board governed by the Education Act or the Education Act for Cree, Inuit and Naskapi Native Persons;
- a registered charity whose mission is education and that is one of the following:
  - an educational institution established under Québec law,
  - a general or vocational college,
  - an educational institution at the university level,
  - a private educational institution accredited for the purposes of subsidies under the Act respecting private education.

In order for the 50% increase to apply, the certificate issued by the Ministère de la Culture et des Communications must confirm that the work of art acquired by the donee was acquired for installation in a place accessible to students and that its conservation can be ensured.

If, based on the preceding, the eligible amount of the gift can be increased by 50% and the gift of the public work of art is recognized as a gift of cultural property, enter the eligible amount of the gift on line 25 of Schedule V. However, if the gift is a charitable donation, enter the eligible amount of the gift on line 6 of Schedule V.

If, based on the preceding, the eligible amount of the gift cannot be increased and the gift of the public work of art is recognized as a gift of cultural property, enter the eligible amount of the gift on line 21 of Schedule V. However, if the gift constitutes a charitable donation, enter the eligible amount of the gift on either line 1 or line 2 of Schedule V, depending on the donee (see “Gift of a work of art whose value cannot be increased as a public work of art” below).

**Certificate confirming the fair market value**

In order to increase the eligible amount of a gift of a public work of art by 25% or 50%, you must hold a certificate confirming the fair market value of the public work of art you donated. If the gift constitutes a charitable donation, its fair market value must be certified by the Ministère de la Culture et des Communications; if, however, it constitutes a gift of cultural property, its fair market value must be certified by the Canadian Cultural Property Export Review Board or the Conseil du patrimoine culturel du Québec, as applicable (see Table 2 on page 65).

You must use the fair market value shown on the certificate to determine the eligible amount of the gift.

**Gift of a work of art whose value cannot be increased as a public work of art**

You can claim a tax credit if you donate a work of art whose value cannot be increased as a public work of art and the donation constitutes a charitable donation (for example, a gift of a work of art to a registered charity). Provided the donee disposes of the work of art in the year the gift is made or in any of the subsequent five years. If you receive the receipt for your gift after filing your return, you can ask to have the credit granted for the year of your gift by filing form TP-1.R-V, Request for an Adjustment to an Income Tax Return.

This measure does not apply to a gift of a work of art:

- that constitutes a gift of cultural property;
- made to the government of Canada, Québec or another province;
- made to a Canadian municipality;

- made to an organization that acquired the work of art as part of its primary mission; or
- made to a municipal or public body performing a function of government in Canada.

**Works of art donated to a Québec museum**

If you donated a work of art to a Québec museum, that is, a museum located in Québec or a recognized museum, the eligible amount of the gift can be increased by 25%.

Enter the eligible amount of the gift on line 10 of Schedule V. If the gift can be recognized as a gift of cultural property, enter the eligible amount of the gift on line 29 of Schedule V instead.

**Special cases**

If any of the following situations apply to you, contact us:

- You donated capital property and, under federal legislation, designated an amount in respect of the property that is deemed to be both the proceeds of disposition and the fair market value of the gift and that is less than the fair market value of the property at the time of the donation.
- You donated cultural property or a work of art with a recognized reserve of usufruct or use.
- You donated a non-qualifying security (such as an unlisted share that is not a share in a corporation to which you are related).
- You donated an option to acquire property held by you.

**Additional tax credit for a large cultural donation**

(Part B of Schedule V)

A large cultural donation is a monetary donation (see the note below), the eligible amount of which is at least $5,000, made in one or more instalments to one of the following donees:

- a registered charity operating in Québec in the arts and culture sector;
- a registered cultural or communications organization; or
- a registered museum, the Musée national des beaux-arts du Québec, the Musée d’art contemporain de Montréal, the Musée de la civilisation or a museum located in Québec and established under the Museums Act.

If you made such a donation, you can claim both the tax credit for charitable donations and other gifts and the additional tax credit for a large cultural donation.

You cannot claim the additional tax credit for a large cultural donation for more than one donation made after July 3, 2013. Therefore, if you made a donation in one of the four years before 2018, you can only claim the tax credit in 2018 for the unused portion of the eligible amount of the donation.

The tax credit is equal to 25% of the eligible amount of the donation ($25,000 maximum).

**NOTE**

The following are considered monetary donations:

- cash donations;
- donations made by cheque, credit card or money order; and
- donations made by wire transfer or electronic funds transfer.
Tax credit for cultural patronage (Part C of Schedule V)

You can claim this tax credit for qualifying donations you made in 2018, as well as for any portion of such donations made in 2013 (after July 3), 2014, 2015, 2016 or 2017 for which you have not claimed the tax credit.

A qualifying donation is a monetary donation (see the note below), the eligible amount of which is at least $250,000, made to one of the following donees:

- a registered charity operating in Québec in the arts and culture sector;
- a registered cultural or communications organization; or
- a registered museum, the Musée national des beaux-arts du Québec, the Musée d’art contemporain de Montréal, the Musée de la civilisation or a museum located in Québec and established under the Museums Act.

You may also be entitled to the tax credit if the eligible amount of the donation for 2018 is at least $25,000 and the donation is made pursuant to a pledge registered with the Minister of Culture and Communications under which you undertake to pay at least $250,000 to the same donee over a period of no more than ten years (the eligible amount of the donation for each year must be at least $25,000).

The tax credit is equal to 30% of the eligible amount of the donation. You cannot claim the credit if you have already claimed, for the same donation, the tax credit for charitable donations or other gifts or the additional tax credit for a large cultural donation.

The unused portion of the total eligible amount of your donations that qualify for the tax credit can be carried forward five years following the year of the donation.

NOTE

The following are considered monetary donations:

- cash donations;
- donations made by cheque, credit card or money order; and
- donations made by wire transfer or electronic funds transfer.

Home buyers’ tax credit

You may be entitled to this tax credit if you were resident in Québec on December 31, 2018 (or on the day in 2018 you ceased to be resident in Canada), and, in 2018, either:

- you or your spouse bought a qualifying home for the first time and you intend to make it your principal residence (note that you are considered to have bought a home for the first time if neither you nor your spouse owned another housing unit in which you lived in 2018 or the previous four years); or
- you bought a qualifying home and intend to make it the principal residence of someone related to you who has a disability. The residence must either:
  - be more accessible for the disabled person or set up to help the person be more mobile or functional, or
  - provide an environment better suited to the person’s personal needs and care.

The maximum tax credit is $750 for a qualifying home. You can split the amount between everyone who is eligible to claim the credit for the same qualifying home.

For the complete list of conditions and to calculate the amount of the credit, complete form TP-752.HA-V, Home Buyers’ Tax Credit.

Form to enclose

Home Buyers’ Tax Credit (TP-752.HA-V)
You are entitled to a credit if you meet both of the following conditions:

- The dues paid are related to the operation of your business or the practise of your profession.
- None of the income you earned from your business or profession entitles you to a deduction on line 293 or line 297 (point 7, 9 or 12).

If you are responsible for a family-type resource or an intermediate resource governed by the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, you cannot claim a tax credit for the dues paid to a body that is a recognized resource association under the Act.

**NOTE**
The amount of your union or professional dues may be shown on a receipt, in box F of your RL-1 slip (or on your T4 slip if you did not receive an RL-1 slip) or in box 201 of your RL-15 slip.

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### Tax credit for tuition or examination fees

You can claim a tax credit for your tuition or examination fees paid for 2018 or for 1997 through 2017, provided they have never been used to calculate a tax credit for tuition or examination fees. You can also transfer the unused portion of the tax credit that relates to your tuition or examination fees paid for the year to one of your or your spouse’s parents or grandparents.

To claim or transfer a tax credit for tuition or examination fees, complete Schedule T and enclose it with your return. If you are transferring the unused portion of the tax credit, the person you are transferring it to must complete Part D of Schedule A of his or her return.

Even if you are not claiming or transferring a tax credit for tuition or examination fees for 2018, you should still complete Schedule T to determine the cumulative amount of fees that you can carry forward and enclose the schedule with your return.

Even if your tuition or examination fees were paid by another person, you can claim a tax credit for the fees or transfer the unused portion of the tax credit to one of the people mentioned above (provided the transferred portion relates to the fees paid for the year). If the fees were paid or reimbursed by an employer, see “Tuition or examination fees paid or reimbursed by an employer” opposite.

You cannot claim the following amounts as tuition or examination fees:

- the amount from box A of your RL-8 slip. Please note that:
  - if you are under 18, this amount can be claimed on line 367 as an amount for post-secondary studies by the person who is claiming an amount for a child under 18 enrolled in post-secondary studies with regard to you,
  - if you are 18 or older, you can complete Schedule S to find out if you can transfer to your father or mother an amount representing the recognized parental contribution to your education;
- the cost of board and lodging, books, student association fees, travel and parking;
- expenses for which no official receipt was issued; or
- the tuition or examination fees paid for a previous year throughout which you did not reside in Canada.

### Tuition fees

You can claim a tax credit for your tuition fees paid for 2018 to:

1. an institution where you were enrolled in a post-secondary program or occupational skills courses that are not at the post-secondary level;
2. an institution recognized by the Minister of Revenue where you were enrolled for the purpose of acquiring or upgrading skills necessary for a remunerated activity, provided you were 16 or older at the end of the year;
3. a university outside Canada that you attended full time for at least three consecutive weeks (the course of study must lead to a diploma; or
4. an institution in the United States where you were enrolled in a post-secondary program, provided you lived in Canada near the U.S. border throughout 2018 and regularly commuted between your home and the institution.

The educational institutions referred to in points 1 and 2 must be located in Canada unless, during the period for which the tuition fees were paid, you were temporarily living outside Canada.

### Examination fees

You can claim a tax credit for your examination fees if they were paid for 2018 in order to take:

- an examination that you must pass to become a member of a professional order named in Schedule I to the Professional Code;
- an examination with a professional organization in Canada or the United States that you must pass to obtain a permit to practise issued by a professional order named in Schedule I to the Professional Code or a title granted by the Canadian Institute of Actuaries;
- a preliminary examination that you must pass to take one of the above examinations; or
- an examination required to obtain a professional status, a licence or certification to practise a profession or a trade.

### Minimum amount of tuition or examination fees

You can claim a credit for your tuition or examination fees, or transfer the unused portion of the credit to one of your or your spouse’s parents or grandparents, only if the fees total more than $100 for the year.

### Rate of the tax credit

In 2013, the rate of the tax credit was reduced from 20% to 8%. However, the 20% rate remains in effect for the following tuition and examination fees, provided you have not yet used them to claim the credit:

- fees paid for 1997 through 2012;
- fees paid for 2013 for a semester of post-secondary studies that began before March 28, 2013;
- fees paid for 2013 to an educational institution recognized by the Minister of Revenue for training, other than training that is part of an institutional program at the post-secondary level, in which you were enrolled before March 29, 2013;
- fees paid for 2013 for an examination you took in 2013 before May 1, 2013.

### Tuition or examination fees paid or reimbursed by an employer

If your tuition or examination fees were paid or reimbursed in whole or in part by your employer or your father’s or mother’s employer, you can claim a credit for the fees the employer paid or reimbursed, provided the amount of the reimbursement is included in your income or in your father’s or mother’s income.
**Fees reimbursed under a vocational training program or a program designed to assist athletes**

You can claim a tax credit for the tuition or examination fees reimbursed to you under a vocational training program or a program designed to assist athletes, provided the amount of the reimbursement is included in your income.

**Unused portion of your tuition or examination fees paid for previous years (lines 34 and 44 of Schedule T)**

On line 34 of Schedule T, enter the amount from line 40 of your Schedule T for 2017 or the amount shown in that respect on your notice of assessment or reassessment for 2017.

On line 44 of Schedule T, enter the amount from line 48 of your Schedule T for 2017 or the amount shown in that respect on your notice of assessment or reassessment for 2017.

If tuition or examination fees were paid after 1996, but in 2017 you did not calculate the amount that could be carried forward:

- enter the result of the following calculation on line 34 of Schedule T: the eligible fees paid for 1997 through 2012 plus those paid for 2013 that give entitlement to the tax credit at the 20% rate (see “Rate of the tax credit” on the previous page), minus the portion of the total that has already been used to calculate the credit for previous years or has been transferred to one of your or your spouse’s parents or grandparents;

- enter the result of the following calculation on line 44 of Schedule T: the eligible fees paid for 2013 that give entitlement to the tax credit at the 8% rate (see “Rate of the tax credit” on the previous page) plus those paid for 2014 through 2017, minus the portion of those fees that has already been used to calculate the credit for previous years or has been transferred to one of your or your spouse’s parents or grandparents.

**Important**

If the fees paid in any given year are $100 or less, you cannot include them in your calculations for lines 34 and 44 of Schedule T.

**Example**

Cecilia’s tuition fees were $120 for 2011 and $80 for 2012. For 2013, her fees were $1,000 ($90 in fees to which the 8% tax credit rate applies and $910 in fees to which the 8% tax credit rate applies). Cecilia has never claimed the tax credit for tuition or examination fees and has never transferred any fees to her parents or grandparents. She has never completed Schedule T to calculate the amount of tuition or examination fees that she could carry forward.

Cecilia must enter $210 on line 34 of her Schedule T for 2018 ($120 for fees paid in 2011 and $90 for fees paid in 2013). She has no eligible amounts to use to claim the credit for 2012 because her total fees for 2012 were not greater than $100. Cecilia can take into account the $90 paid in 2013 because the total fees paid for 2013 ($1,000) exceed $100.

Cecilia enters $910 on line 44 of her Schedule T for 2018 (the portion of the fees paid in 2013 to which the 8% tax credit rate applies).

**Carry-forward of tuition or examination fees**

You can carry forward to a future year your eligible tuition or examination fees for 1997 through 2018, provided you have not already used them to calculate this credit or transferred them to one of your or your spouse’s parents or grandparents. To calculate the amount that can be carried forward, complete Schedule T and enclose it with your return.

For more information, consult the publication **Tax Credit for Tuition or Examination Fees (IN-112-V)**.

**398.1 Tax credit for tuition or examination fees transferred by a child**

A student can transfer all or part of his or her tax credit for tuition or examination fees to you, provided the transferred portion relates to fees paid for 2018 and you are:

- the student’s father or mother (see the definition at line 367);
- the student’s grandfather or grandmother;
- the father or mother of the student’s spouse; or
- the grandfather or grandmother of the student’s spouse.

If the student decides to transfer all or part of his or her tax credit for tuition or examination fees to you, you are the only person who can claim the amount of the tax credit he or she transferred to you.

**Important**

- A student cannot transfer any part of a tax credit that relates to tuition or examination fees paid for a previous year to you.
- A student cannot transfer all or part of his or her tax credit for tuition or examination fees to his or her spouse. However, a student can transfer the unused portion of his or her non-refundable tax credits to his or her spouse. For more information, see the instructions for line 431.

**Claiming the tax credit**

The student must complete Schedule T to calculate the amount that can be transferred to you and to designate you as the person who can claim the amount. The student must enclose Schedule T with his or her return.

You must complete Part D of Schedule A and enter on line 65 of that schedule the amount transferred to you. Do not enclose a copy of Schedule T with your return, as it must be enclosed with the student’s return only.
INCOME TAX AND CONTRIBUTIONS

401 Income tax on taxable income

To calculate the income tax payable on your taxable income, complete Work Chart 401. The work charts follow the schedules.

The amount you enter on this line constitutes the income tax you are required to pay on your taxable income. However, if either of the two situations below applies to you, carry the amount from line 401 to the applicable form (see below) to calculate the income tax you are required to pay.

You carried on a business in Canada (outside Québec) (box 403)

If you were resident in Québec on December 31, 2018, and you carried on a business in Canada (outside Québec) in 2018, check box 403 on your return. To calculate the income tax that you are required to pay, complete form TP-22-V, Income Tax Payable by an Individual Who Carries On a Business in Canada, Outside Québec.

You were resident in Canada (outside Québec) and you carried on a business in Québec (box 403)

If you were resident in Canada (outside Québec) on December 31, 2018, and you carried on a business in Québec in 2018, check box 403 on your return. To calculate the income tax that you are required to pay, complete form TP-25-V, Income Tax Payable by an Individual Resident in Canada, Outside Québec, Who Carries On a Business in Québec.

402 Tax adjustment for a single payment accrued to December 31, 1971 (Schedule E)

You can enter a tax adjustment for the portion accrued to December 31, 1971, of a single payment received in 2018 under a pension plan or a deferred profit-sharing plan. If you do so, you are not required to report on line 154 the portion of the payment to which the adjustment applies. To determine the income tax payable on this income, contact us.

409 Foreign tax credit (Schedule E)

You can claim a foreign tax credit on your business or non-business income if you meet both of the following conditions:

- You were resident in Québec on December 31, 2018, or on the day you ceased to reside in Canada in 2018.
- You paid, on the income in question, income tax to the government of a foreign country or of a political subdivision of a foreign country, or you paid a similar contribution to certain international organizations.

To calculate the amount of your credit, complete form TP-772-V, Foreign Tax Credit.

Your foreign tax credit on non-business income cannot exceed the result of the following calculation: the total foreign income tax paid on your non-business income, minus the foreign tax credit granted by the Canada Revenue Agency on that income.

The foreign income tax paid on non-business income may be shown in box G of your RL-3 slip, box 17 of your RL-15 slip, box L of your RL-16 slip or box H of your RL-25 slip.

Foreign income tax paid on business income may be shown in box 18 of your RL-15 slip or box K of your RL-16 slip.

Form to enclose

Enclose a separate copy of form TP-772-V, Foreign Tax Credit, for each country to which you paid income tax.

Foreign income tax paid on split income

If you are claiming a deduction for split income on line 295 and you paid foreign income tax on the income entitling you to the deduction, contact us.

411 Tax credit for the beneficiary of a designated trust (Schedule E)

You may be entitled to this tax credit if you are the designated beneficiary of a designated trust and you are including in your income the amounts from lines 15 and 16 of the Information Return of the Beneficiary of a Designated Trust (form TP-671.9-V).

To claim the credit, enter the amount from line 25 of form TP-671.9-V on line 411 of your return.

Form to enclose

Information Return of the Beneficiary of a Designated Trust (TP-671.9-V)

414 Tax credit for contributions to authorized Québec political parties

You can claim this tax credit if, in 2018, you made contributions in cash or by cheque to:

- official representatives of municipal political parties or independent candidates authorized under Québec’s Act respecting elections and referendums in municipalities;
- financial representatives of municipal party leadership candidates authorized under Québec’s Act respecting elections and referendums in municipalities.

However, you cannot claim this credit if you were a candidate of an authorized party, an authorized independent candidate or a leadership candidate of an authorized party and you made contributions for your own benefit or for that of the party for which you were running.

To calculate the amount of your credit, complete Work Chart 414.

Contributions made to the representatives mentioned above must be entered on line 1 of the work chart.

The maximum credit is $155.

Reimbursable contributions

In calculating the credit, do not include contributions for which you are or were entitled to a refund, reimbursement or any other form of assistance.
**Dividend tax credit**

To claim a tax credit for dividends from taxable Canadian corporations, add the amounts from box C of all your RL-3 slips, box 44 of all your RL-15 slips, box J of all your RL-16 slips and box G of all your RL-25 slips, and enter the total on line 415.

If you did not receive an RL-3 slip, RL-15 slip, RL-16 slip or RL-25 slip for any of the dividends reported on line 128, add up the following amounts and enter the total on line 415:

- the amount on line 166 multiplied by 16.422% for dividends paid or deemed to have been paid between January 1, 2018, and March 27, 2018;
- the amount on line 166 multiplied by 16.3668% for dividends paid or deemed to have been paid between March 28, 2018, and December 31, 2018;
- the amount on line 167 multiplied by 8.178% for dividends paid or deemed to have been paid between January 1, 2018, and March 27, 2018;
- the amount on line 167 multiplied by 7.2848% for dividends paid or deemed to have been paid between March 28, 2018, and December 31, 2018.

**Special cases**

- If you are claiming a deduction for split income on line 295 and are entitled to a dividend tax credit for the income qualifying for the deduction, contact us.
- You cannot claim a dividend tax credit for dividend income (or any portion thereof) deducted on line 293 or entitling you to a deduction on line 297 (point 9).

**Tax credits for Capital régional et coopératif Desjardins shares**

You can claim the following tax credits on this line:

- the tax credit for the acquisition of Capital régional et coopératif Desjardins shares;
- the tax credit for the exchange of Capital régional et coopératif Desjardins shares.

You cannot carry forward the portion of either credit that you are not claiming in 2018.

**IMPORTANT**

You are not entitled to either credit if:

- you requested that Capital régional et coopératif Desjardins redeem shares that you acquired after February 28, 2018; or
- before March 1, 2019, Capital régional et coopératif Desjardins redeemed or purchased shares that you acquired before March 1, 2018, and for which you were entitled to a tax credit for a year prior to 2018.

**Tax credit for the acquisition of Capital régional et coopératif Desjardins shares**

You can claim this credit if you were resident in Québec on December 31, 2018, and you acquired, as first purchaser, Capital régional et coopératif Desjardins shares during the period from March 1, 2018, to February 28, 2019.

Your credit is shown in box B of your RL-26 slip.

**Tax credit for the exchange of Capital régional et coopératif Desjardins shares**

You can claim this credit if you were resident in Québec on December 31, 2018, and, between March 1, 2018, and February 28, 2019, you acquired shares in the new class of Capital régional et coopératif Desjardins shares by exchanging shares of the former class that you held for at least seven years. Note that if you undertook to irrevocably make the exchange but could not acquire shares in the new class during the above-mentioned period, you can still claim the tax credit (provided you meet the other conditions).

Your credit is shown in box D of your RL-26 slip.

**NOTE**

If you are entitled to both tax credits, add the amounts in box B and box D of your RL-26 slip and enter the total on line 422.

**Special tax related to the redemption of Capital régional et coopératif Desjardins shares**

If you claim a tax credit on line 422 of your return and, in a future year, you redeem Capital régional et coopératif Desjardins shares that you held for fewer than seven years, a portion of the tax credit you obtained will be recovered.

**Tax credit for a labour-sponsored fund**

You can claim this credit if, in 2018 or the first 60 days of 2019, you acquired, as first purchaser, class A shares in the Fonds de solidarité des travailleurs du Québec (FTQ) or class A or class B shares in Fondaction (le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi).

To calculate the amount of your credit, add the tax credits shown on your RL-10 slip and the tax credits you did not use before 2018 and then subtract the cancelled credits shown on your RL-10 slip from the result. However, the total amount of the shares acquired in a labour-sponsored fund that you can take into account in calculating your credit cannot be more than $5,000.

Under certain conditions, you can carry forward the portion of the credit you are not claiming for 2018 to reduce your income tax for future years. For example, if the total of the amounts shown in boxes A and G of your RL-10 slip is more than $5,000, the surplus can be used to calculate your credit for future years.

**You are not entitled to this credit if any of the following situations apply to you:**

- You were born before January 1, 1954.
- You were born before January 1, 1974, and were either retired or on pre-retirement leave in 2018.
- You asked the Fonds de solidarité des travailleurs du Québec (FTQ) or Fondaction to redeem your shares within 60 days of acquiring them.
- You transferred the acquired shares to a spousal RRSP or a spousal RRIF, and your spouse:
  - was born before January 1, 1954; or
  - was born before January 1, 1974, and was either retired or on pre-retirement leave.
A person is considered to be retired or on pre-retirement leave if, in 2018, the person:

- received a retirement pension under the Québec Pension Plan (QPP) or the Canada Pension Plan (CPP);
- received pension or annuity payments under one of the following (unless the payments he or she received were further to the death of his or her spouse):
  - a registered pension plan (RPP),
  - a registered retirement savings plan (RRSP),
  - a registered retirement income fund (RRIF),
  - a pooled registered pension plan (PRPP), including a voluntary retirement savings plan (VRSR),
  - a deferred profit-sharing plan (DPSP); or
- was on paid leave and is not expected to return to work (for example, the person was using his or her accumulated sick leave before retiring).

However, a person is not considered to be retired or on pre-retirement leave if the total of the person’s employment and business income for 2018 was over $3,500, and he or she had yet to turn 65 or redeem all or part of his or her shares by the end of the year.

### Purchase of replacement shares

If you purchased replacement shares (RL-10 slip) because you redeemed your shares in a labour-sponsored fund in a previous year in order to participate in the Home Buyers’ Plan (HBP) or the Lifelong Learning Plan (LLP), you cannot claim the credit for the replacement shares.

### Credits transferred from one spouse to the other

#### Negative amount on line 430

If the amount on line 430 is negative, you can transfer it to your spouse on December 31, 2018 (see the definition at line 12), to reduce his or her income tax.

To do so, carry the amount from line 430 to line 431 and enter “0” on line 432. Your spouse must enter the transferred amount on line 431 of his or her return. **You must file a return** in order for the amount to be transferred to your spouse.

If you are claiming amounts on lines 381, 385, 395, 398, 409 and 424, you can reduce them instead of transferring the unused portion of the credits to your spouse. This will reduce your income tax for future years.

#### Positive amount on line 430

If the amount on line 430 of your return is positive, but the amount on line 430 of the return of your spouse on December 31, 2018 (see the definition at line 12), is negative, you can enter the negative amount on line 431 of your return. If you do so, **your spouse must file a return**.

**Your spouse is transferring an amount as a child 18 or over enrolled in post-secondary studies**

If your spouse on December 31, 2018, is transferring to his or her father or mother an amount as a child 18 or over enrolled in post-secondary studies, you must reduce the negative amount shown on line 430 of your spouse’s return by 15% of the amount transferred to his or her father or mother (line 20 of your spouse’s Schedule S) and enter that reduced amount on line 431 of your return.

**Your spouse died in 2018**

If your spouse died in 2018, but is considered to have been your spouse on December 31, 2018, only the negative amount on line 430 of your spouse’s principal income tax return can be transferred to you.

### Alternative minimum tax carry-over, alternative minimum tax and deduction for logging tax

#### Alternative minimum tax carry-over (line 13 of Schedule E)

As a rule, if you do not have any alternative minimum tax payable for 2018, you may be entitled to deduct all or part of the alternative minimum tax paid for a year before 2018. To determine the amount you can deduct on line 13 of Schedule E, complete form TP-776.42-V, **Alternative Minimum Tax**.

#### Alternative minimum tax (line 15 of Schedule E)

Alternative minimum tax limits the advantages you can receive in a year from certain tax incentives. You may be required to pay this tax if, for example, any of the following situations apply to you:

1. You are reporting a taxable capital gain on line 139.
2. You are deducting a loss with respect to a tax shelter on line 164.
3. You are claiming a deduction for interest and carrying charges incured to acquire:
   - flow-through shares;
   - an interest in a partnership as a specified member or as a limited partner;
   - a tax shelter;
   - rental or leasing property;
   - an investment in a film production; or
   - investments in resources.
4. You are claiming a deduction on line 241, a deduction for Québec exploration expenses that give entitlement to an additional deduction (line 250, point 9) or a deduction for certain films (line 250, point 17).
5. You are claiming a deduction on line 287 other than the additional deduction for Québec resources or the result of the following calculation: the deduction for the Cooperative Investment Plan (CIP) minus the cost of the securities for which you are claiming the deduction.

If any of the situations described above apply to you, complete Work Chart 432 to determine whether you must complete form TP-776.42-V, **Alternative Minimum Tax**.

#### Deduction for logging tax (line 17 of Schedule E)

If you carried out logging operations in Québec in 2018, you can deduct one third of the logging tax you paid to the Minister of Revenue of Québec when you filed the **Logging Operations Return** (form TPZ-1179-V).
434 Additional contribution for subsidized educational childcare

You may have to pay an additional contribution for subsidized educational childcare services received in 2018 under a written childcare agreement.

The amount of the additional contribution is based on your family income, the number of children who received childcare and the number of days for which the basic contribution had to be paid to the childcare provider.

To calculate the additional contribution, complete Schedule I.

Family income (Part A of Schedule I)

Your family income for 2017 is the net income on line 275 of your 2017 return plus, if you had a spouse on December 31, 2018 (see the definition at line 12 of this guide), the net income on line 275 of his or her 2017 return.

Note that if you do not have to pay an additional contribution if your family income for either 2017 or 2018 was $51,340 or less.

You or your spouse was not resident in Québec

If, at any point in 2018, you or your spouse on December 31, 2018, was not resident in Québec, you must take into account, in calculating your family income, all of the income that you and your spouse earned in the year, including income earned while you or your spouse was not resident in Québec.

You or your spouse declared bankruptcy

If you or your spouse declared bankruptcy in 2017 or 2018, the bankrupt’s net income for the year of the bankruptcy is the total income earned before and after the bankruptcy.

For more information, see “You declared bankruptcy” on page 11.

Children who received childcare (Part B of Schedule I)

Complete Part B of Schedule I for all the children who received subsidized childcare, in order to determine for whom you must pay the additional contribution.

The additional contribution is payable for a maximum of two children. If you had more than two children who received subsidized educational childcare during the year, you must pay the additional contribution for the two who received the most days of childcare (box B of your RL-30 slips and those of your spouse on December 31, 2018, if applicable). If two or more children received the same number of days of childcare, you must pay the additional contribution for the two oldest children.

Number of days of childcare (line 40 of Schedule I)

The number of days for which you may have to pay the additional contribution is shown in box B of your RL-30 slip. It is the number of days, determined in the written agreement you signed with the childcare service provider, for which you must pay the basic contribution for 2018.

RL-30 slip

Parents who signed an agreement for subsidized childcare services received in 2018 will be issued an RL-30 slip by one of the following:

- a childcare centre;
- a subsidized daycare centre; or
- a home childcare coordinating office, in the case of a home childcare provider.

However, no RL-30 slip will be issued for childcare services provided at school by a school board or private educational institution or as part of a day camp or vacation camp, since no additional contribution is payable for such services.

Additional daily contribution (Part C of Schedule I)

The amount of the additional contribution is based on your family income for 2017.

- If your family income was greater than $51,340 but not more than $77,005, the additional contribution is $0.70 per day for the first child and $0.35 per day for the second child.
- If your family income was greater than $77,005 but less than $165,005, the additional contribution ranges from $0.70 to $13.90 per day for the first child and from $0.35 to $6.95 per day for the second child.
- If your family income was $165,005 or more, the additional contribution is $13.90 per day for the first child and $6.95 per day for the second child.

Annual registration fee for the enterprise register

If you are registered in the enterprise register under the Act respecting the legal publicity of enterprises, you must update the information in your file and pay an annual registration fee.

Check your information in the enterprise register at registreentreprises.gouv.qc.ca.

If the information in the enterprise register is correct, check “Yes” on line 436 of your return and enter your Québec enterprise number (NEQ) on line 437.

If any of the information is incorrect, or if you declared bankruptcy, check “No” on line 436, enter your Québec enterprise number (NEQ) on line 437 and use the appropriate online service at registreentreprises.gouv.qc.ca to file your Déclaration de mise à jour annuelle (annual updating declaration). The service and onscreen instructions are in French only, but you can consult courtesy translation RE-401-T for information purposes.

If you have ceased your business operations in Québec, you must use the appropriate online service at registreentreprises.gouv.qc.ca to file a Déclaration de radiation (declaration of cancellation). The service and onscreen instructions are in French only, but you can consult courtesy translation RE-600-T for information purposes. If you were still listed in the enterprise register on January 1, 2019, you must pay the annual registration fee. However, if you filed a declaration of cancellation before January 1, 2019, you do not have to pay the fee.

Annual registration fee

Enter the annual registration fee for a sole proprietorship for 2019 on line 438 of your return. To find out how much the fee is, see the Fees and Methods of Payment section of the Registraire des entreprises website at registreentreprises.gouv.qc.ca.

You do not have to pay a fee for the year in which you registered for the first time or for the following year. For example, if you registered for the first time in 2018 or 2019, you do not have to pay the fee for 2019.

For more information, call Entreprises Québec at one of the following numbers:

- 418 644-0075 (Québec City area);
- 1 800 644-0075 (toll-free elsewhere in Québec); or
- 1 418 644-0075 (fees apply outside Québec).
Québec parental insurance plan (QPIP)
premium on income from self-employment
or employment outside Québec

You do not have to pay a premium if the total of the following amounts is less than $2,000:
• your net business income;
• your insurable earnings as a person responsible for a family-type resource or an intermediate resource; and
• your employment income subject to the QPIP.

Self-employed persons and persons responsible for a family-type resource or an intermediate resource

If you earned income from self-employment (line 27 of Schedule L) or as a person responsible for a family-type resource or an intermediate resource (line 40 of Schedule L if you received an RL-29 slip; otherwise, line 27 of Schedule L) and the amount on line 97 of your return is less than $405.52, complete Schedule R to calculate the QPIP premium you are required to pay on that income.

Employment outside Québec

If you worked outside Québec (either elsewhere in Canada or in another country) and you did not receive an RL-1 slip for that employment, complete Schedule R to determine whether you are required to pay a QPIP premium.

Advance payments of tax credits

Tax credits respecting the work premium

If you received advance payments of any of the tax credits respecting the work premium (the work premium, adapted work premium or supplement to the work premium [for former recipients of social assistance]):
• enter the amounts from boxes A and B of your RL-19 slip on line 441 of your return;
• complete Schedule P to calculate the exact amount of the tax credits respecting the work premium to which you are entitled for 2018 and then enter that amount on line 456 of your return (see the instructions for line 456).

Tax credit for childcare expenses

If you received advance payments of the tax credit for childcare expenses:
• enter the amount from box C of your RL-19 slip on line 441 of your return;
• complete Schedule C to calculate the exact amount of the tax credit for childcare expenses to which you are entitled for 2018 and then enter that amount on line 455 of your return (see the instructions for line 455).

Tax credit for home-support services for seniors

If you received advance payments of the tax credit for home-support services for seniors:
• enter the amount from box D of your RL-19 slip on line 441 of your return (this amount may include financial compensation);
• enter on line 458 of your return the amount of the tax credit for home-support services for seniors to which you are entitled for 2018 (see the instructions for line 458).

If there is an amount in box E of your RL-19 slip, see the instructions for line 466.

Tax credit for the treatment of infertility

If you received advance payments of the tax credit for the treatment of infertility:
• enter the amount from box G of your RL-19 slip on line 441 of your return;
• complete form TP-1029.8.66.2-V, Tax Credit for the Treatment of Infertility, to calculate the exact amount of the tax credit for the treatment of infertility to which you are entitled for 2018 and then enter that amount on line 462 of your return (see point 11 in the instructions for line 462).

Tax credit for the restoration of a secondary residence

If you received advance payments of the tax credit for the restoration of a secondary residence:
• enter the amount from box H of your RL-19 slip on line 441 of your return;
• complete Schedule R to calculate the exact amount of the tax credit to which you are entitled for 2018 (see point 11 in the instructions for line 462).

Joint liability

If you receive an overpayment in 2018 and, at the end of the year, are unable to repay that amount as income tax, the person considered to be your spouse at that time for purposes of the tax credits will be jointly liable for paying the tax.

Special taxes and tax adjustment

Special taxes payable

If you have to pay any of the following special taxes, enter the amount payable on line 443. In box 442, enter the corresponding number from the list below. If you have to pay more than one special tax, enter the total on line 443 and "55" in box 442.

01 Special tax related to the Québec education savings incentive (QESI)
02 Special tax related to a registered education savings plan (RESP)
03 Special tax related to the non-purchase of replacement shares in a labour-sponsored fund
04 Special tax on split income
05 Special tax on amounts from an income-averaging annuity for artists
06 Other special taxes

Other special taxes

If the educational assistance payments (EAPs) you received included QESI amounts totalling more than the $3,600 cumulative limit, you must pay a special tax equal to the excess QESI amount you received. Enter the excess amount on line 443. You can claim a deduction on line 250 for the special tax you must pay.

02 Special tax related to a registered education savings plan (RESP)

You may have to pay a special tax if you are the subscriber under an RESP, or the subscriber’s spouse, former spouse or heir, and you received RESP accumulated income payments. Such amounts are identified by the code RV in the “Code (case O)” box of the RL-1 slip. To calculate the amount of the tax, complete form TP-1129.64-V, Special Tax Relating to a Registered Education Savings Plan. Enclose the form with your return.
03 Special tax related to the non-purchase of replacement shares in a labour-sponsored fund

You may have to pay a special tax if you redeemed your shares in a labour-sponsored fund in order to participate in the Home Buyers’ Plan (HBP) or the Lifelong Learning Plan (LLP) but did not purchase replacement shares by the deadline. Enter the total of the amounts shown in boxes F, L1, L2 and L3 of your RL-10 slip.

04 Special tax on split income

You may have to pay a special tax at the rate of 25.75% if your income includes certain types of income, called split income, that you received directly or indirectly from a partnership or trust.

To see which types of income are subject to the special tax on split income, see “Split income” on page 25.

For more information, contact us.

05 Special tax on amounts from an income-averaging annuity for artists

If you are including amounts from an income-averaging annuity for artists in your income and income tax was deducted at source from the annuity, you must pay a special tax. Enter the amount shown in box C-9 of your RL-2 slip.

However, under certain conditions, you may be entitled to the tax credit for income from an income-averaging annuity for artists. For more information, see point 19 in the instructions for line 462.

06 Other special taxes

Enter on line 443 of your return any other special taxes that you must pay and that are not listed above (only the most common ones are listed). Other special taxes include:

- the special tax relating to the tax credit for an on-the-job training period;
- the special tax relating to the tax credit for the reporting of tips;
- the special tax on an excess amount from a profit-sharing plan (to calculate this special tax, complete form TP-1129.RI-V, Special Tax on an Excess Amount Under a Profit-Sharing Plan);
- the special tax relating to the tax credit for cultural patronage (to calculate this special tax, complete form TP-1129.69.2-V, Special Tax Relating to the Tax Credit for Cultural Patronage).

Tax adjustment

Retroactive payments and support-payment arrears

If you received a retroactive payment in 2018 and a portion of the payment (at least $300) applies to previous years, we can, at your request, determine whether it is to your advantage to average that portion of the payment. If it is, we will calculate the income tax payable on that portion of the payment as if you had received it in the previous years in question and deduct it from your taxable income for 2018. We will then make a tax adjustment on line 443.

We can average the following amounts:

- employment income received further to a court judgment, an arbitration award or a settlement between the parties in legal proceedings (line 101 or line 107);
- wage loss replacement benefits (line 107);
- a retroactive payment that you are required to include on line 110, 111, 114, 119, 122 or 147;
- interest on a retroactive payment (line 130);
- support-payment arrears that you are required to report on line 142;
- a retroactive payment of labour adjustment benefits and income assistance benefits (line 154);
- any retroactive payment included on line 154 that would, in the opinion of the Minister of Revenue of Québec, be an undue additional tax burden if you were to include the amount in your taxable income for the year;
- a retroactive payment of the Universal Child Care Benefit (line 278); and
- earnings loss benefits, supplementary retirement benefits and career impact allowances (formerly “permanent impairment allowances”) paid under the federal Veterans Well-being Act (line 101).

If you want us to do the calculation, check box 404 on your return, complete form TP-766.2-V, Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support, and enclose the form with your return. If you complete Part 4 of the form, check box 405 on your return.

NOTE

We cannot average your retroactive payments in the following cases:

- You received a payment of a compensation adjustment under the Pay Equity Act.
- During the year, you received a retroactive payment that you are deducting in the calculation of your taxable income (for example, a retroactive payment of income replacement indemnities or compensation for the loss of financial support).
- You are transferring a portion of a retroactive payment of eligible retirement income to your spouse (your spouse on December 31, 2018).

Neither you nor your spouse can have the transferred portion of the retroactive payment averaged.

Retroactive payments of income replacement indemnities

If you received a retroactive payment of income replacement indemnities that you must report on line 148 and a portion of the payment applies to previous years, one or more amounts will be shown in box O of your RL-5 slip. We will calculate the income tax that you would have paid had you received the indemnities in those previous years and make a tax adjustment on line 443 of your 2018 income tax return.

Repayment of support

If you received a repayment of support that you must report on line 142 and a portion of the repayment applies to previous years, we can, at your request, determine whether it is to your advantage to average that portion of the repayment. If it is, we will calculate the income tax payable on that portion of the repayment as if you had received it in the previous years in question and deduct it from your taxable income for 2018. We will then make a tax adjustment on line 443.

If you want us to do the calculation, check box 404 on your return, complete form TP-766.2-V, Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support, and enclose the form with your return. If you complete Part 4 of the form, check box 405 on your return.
Québec Pension Plan (QPP) contribution on income from self-employment

Self-employed persons and persons responsible for a family-type resource or an intermediate resource

You must pay a QPP contribution on any income you earned from self-employment (line 27 of Schedule L) or as a person responsible for a family-type resource or an intermediate resource (line 40 of Schedule L, if you received an RL-29 slip; otherwise, line 27 of Schedule L).

To calculate the QPP contribution, complete:

- Work Chart 445, if you did not enter an amount on line 96 or line 96.1 and the amount entered on line 98 is less than $2,829.60, or
- form LE-35-V, QPP Contribution on Income from Self-Employment, if you entered an amount on line 96 or line 96.1. Do not enclose the form with your return but keep it for your files.

Optional contribution on certain employment income

If the CPP and QPP contributions (lines 96 and 98 of your return) you made as an employee in 2018 totaled less than $2,829.60 and you wish to increase your QPP benefits, you can, under certain conditions, make an additional contribution on all or a portion of the income reported on line 107 and on certain included on line 101 (see “Optional contribution to the Québec Pension Plan (QPP)” in the instructions for line 101). If you want to make an additional contribution, check box 444 on your return and complete either:

- Work Chart 445, if you did not enter an amount on line 96 or line 96.1; or
- form LE-35-V, QPP Contribution on Income from Self-Employment, if you entered an amount on line 96 or line 96.1. Do not enclose the form with your return but keep it for your files.

Note, however, that the deadline for making an optional QPP contribution is June 15 of the second year following the year to which the contribution applies.

Reduction of the maximum contribution

If, in 2018, you turned 18 or were entitled to a disability pension under the QPP or CPP, contact us.

Indian

If you are an Indian, follow the instructions below when completing either Work Chart 445 or form LE-35-V.

- On line 1 of Work Chart 445 or line 53 of form LE-35-V, include the net business income entitling you to a deduction on line 293, if you want to make a QPP contribution on that income.
- On line 2 of Work Chart 445 or line 54 of form LE-35-V, include your pensionable earnings as a person responsible for a family-type resource or an intermediate resource that constitute income situated on a reserve or premises, if you want to make a QPP contribution on those earnings.
- On line 3 of Work Chart 445 or line 55 of form LE-35-V, include the employment income entitling you to a deduction on line 293 of your return if no QPP contribution was withheld from that income and you want to make an optional QPP contribution on that income.

Contribution to the health services fund

The purpose of this contribution is to ensure that everyone helps finance Québec’s health services. Consequently, you may have to pay a contribution to the health services fund if you were resident in Québec on December 31, 2018 (or on the day you ceased to be resident in Canada in 2018), and the result of the following calculation is over $14,665: the amount on line 199 (total income) plus any amount included on line 276 as an income-averaging deduction for forest producers, minus the total of lines 101 and 105. To find out if you are required to pay a contribution and to calculate how much you have to pay, complete Schedule F.

Special cases

- If you were resident in Québec on December 31, 2018, and you carried on a business in Canada, outside Québec, in 2018, calculate the amount of your contribution by multiplying the amount on line B2 of Schedule F by the percentage you determined on line 35 of form TP-22-V, Income Tax Payable by an Individual Who Carries On a Business in Canada, Outside Québec.
- If you are claiming a deduction on line 297 under point 9, 12 or 14, do not include on line 62 of Schedule F any portion of the deduction that pertains to employment income or support payments received. For the other points on line 297, do not include any deductions that pertain to line 101 (employment income) or line 142 (support payments received).
- If you received a retroactive payment that must be reported on line 107, 110, 111, 119, 122 or 154, or interest on a retroactive payment (line 130), we can, at your request, calculate whether it is to your advantage to deduct the portion of the payment that relates to previous years from your income subject to the contribution for 2018, provided it is $300 or more. If it is to your advantage, we will adjust your contribution. Similarly, if you received a repayment of support that must be reported on line 142, we can calculate whether it is to your advantage to have the portion of the payment that applies to previous years deducted from your income subject to the contribution for 2018. If it is, we will adjust your contribution. If you want us to do these calculations, check box 404 on your return and complete form TP-766.2-V, Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support. Enclose the form with your return.
447 Premium payable under the Québec prescription drug insurance plan

If, in 2018, you had a health insurance card issued by the Régie de l’assurance maladie du Québec (RAMQ), you were required to be covered by one of the following plans:

- a group insurance plan that provides basic prescription drug insurance, if you were eligible for such a plan; or
- Québec’s public prescription drug insurance plan, if you were not eligible for a group insurance plan.

Group insurance plan

As a rule, group insurance or an uninsured employee benefit plan, of which a person is a member because of his or her current or former employment, or because of a profession or any other occupation.

NOTE

“Group insurance plan,” the term used in this guide, has the same meaning as “private plan,” the term used by the RAMQ, and “private health services plan,” the term used in the Taxation Act.

If you were eligible for a group insurance plan offering basic prescription drug insurance (that is, coverage at least equivalent to that provided by the RAMQ), you were required to become a member of that plan. If you did not, you must pay a premium under the Québec prescription drug insurance plan. However, even if you pay a premium, you are not entitled to benefits under the plan, because you were required to become a member of the group insurance plan that was available to you.

If you had basic prescription drug insurance provided by a group insurance plan, you were required to have your spouse covered by the plan, unless your spouse already had such insurance.

As a rule, if you did not have basic prescription drug insurance provided by a group insurance plan, you must help finance Québec’s public prescription drug insurance plan by paying a premium when you file your income tax return.

The maximum premium for 2018 is $641.50 (per spouse, in the case of a couple).

To calculate your premium, complete Schedule K.

Completing and sending us Schedule K does not mean you are registering for the Québec prescription drug insurance plan. If you want to register for the plan or would like more information, consult the RAMQ website at ramq.gouv.qc.ca.

You do not have to complete Schedule K or pay a premium if any of the situations listed opposite applied to you in 2018. However, you must enter the number corresponding to your situation in box 449 of your return.

If you choose to pay your spouse’s premium, complete Schedule K and leave box 449 blank. Your spouse must enter “20” in box 449 of his or her return.

14 You were covered throughout the year by basic prescription drug insurance provided by a group insurance plan (see the definition opposite) of which you were a member.
16 You were covered throughout the year by basic prescription drug insurance provided by a group insurance plan of which your spouse, your father or your mother was a member.
18 You received social assistance payments throughout the year.
20 Your spouse has provided the required information about you in section 2 of Part B of Schedule K and has chosen to pay your premium (if applicable).
22 Throughout the year, you were under 18 and not married.
24 Throughout the year, you were an Indian registered with Indigenous and Northern Affairs Canada (INAC), or were recognized as an Inuk by that department.
26 Throughout the year, you were a beneficiary under the James Bay and Northern Québec Agreement or the Northeastern Québec Agreement.
27 You were born before January 1, 1953, you did not have a spouse in 2018, the amount of net federal supplements on line 148 of your return is more than $10,102, and all your medications were free throughout 2018 because of the amount you received as a Guaranteed Income Supplement.
28 You were born before January 1, 1953, you had a spouse throughout 2018, your spouse was also born before January 1, 1953, the amount of net federal supplements on line 148 of your return is more than $6,051, and all your medications were free throughout 2018 because of the amount you received as a Guaranteed Income Supplement.
29 You were born before January 1, 1953, you had a spouse throughout 2018, your spouse was born before January 1, 1958, but after December 31, 1953, the amount of net federal supplements on line 148 of your return is more than $5,585, and all your medications were free throughout 2018 because of the amount you received as a Guaranteed Income Supplement.
31 You were born before January 1, 1953, you had a spouse throughout 2018, your spouse was born after December 31, 1958, the amount of net federal supplements on line 148 of your return is more than $9,442, and all your medications were free throughout 2018 because of the amount you received as a Guaranteed Income Supplement.
32 You did not have a spouse on December 31, 2018, and the amount on line 275 of your return is $16,120 or less.
33 You were born before January 1, 1953, the amount of net federal supplements on line 148 of your return is more than $5,585, all your medications were free throughout 2018 because of the amount you received as a Guaranteed Income Supplement and you had a spouse for only part of the year or, if you had a spouse throughout the year, your spouse turned 60 or 65 during the year.
34 You had a spouse on December 31, 2018, and the amount on line 275 of your return plus the amount on line 275 of your spouse’s return totals $26,120 or less.
35 You were born in 1953, you held a valid claim slip issued by the Ministère du Travail, de l’Emploi et de la Solidarité sociale for all the months in the year that preceded your birthday (including the month of your birthday), and all your medications were free for the other months of the year because of the amount you received as a Guaranteed Income Supplement.

If none of the above situations applied to you in 2018, read the information that follows and complete Schedule K.
You had insurance that did not cover the cost of prescription drugs

You must pay a premium under the Québec prescription drug insurance plan if you had insurance that did not provide basic prescription drug coverage (coverage at least equivalent to that provided by the RAMQ). This is the case, for example, if you had a complementary insurance plan that reimbursed only expenses other than the cost of drugs covered by the Québec prescription drug insurance plan (such as expenses for hospital care, transportation by ambulance, etc.).

You turned 65 in 2018

If you turned 65 in 2018, refer to the RAMQ website (ramq.gouv.qc.ca).

You were separated from your spouse

If you were covered for the whole year by basic prescription drug insurance provided by a group plan of which your spouse was a member, and you were separated from your spouse in 2018 because of the breakdown of your relationship, you are not required to complete Schedule K or pay a premium. Simply enter “16” in box 449 of your return.

Income used to calculate the premium (Part A of Schedule K)

To determine the income used to calculate your premium, you must take into account the amount on line 275 of your return and, if you had a spouse on December 31, 2018 (see the definition at line 12), the amount on line 275 of his or her return.

On line 90, enter $641.50 if you were covered for the whole year by the Québec prescription drug insurance plan, you were required to pay the premium for all 12 months of 2018 and the income used to calculate the premium (line 48 of Schedule K) is more than:

- $8,352, if you did not have a spouse on December 31, 2018; or
- $14,970, if you had a spouse on December 31, 2018. (If you choose to pay your spouse’s premium, and your spouse was required to pay the premium for all 12 months of 2018, enter $641.50 on line 97 as well.)

If you were not covered throughout the year by basic prescription drug insurance provided by a group insurance plan, complete section 1 in Part B of Schedule K, regardless of whether you received benefits under the Québec prescription drug insurance plan.

If you had a spouse on December 31, 2018, and he or she has to pay a premium, you can choose to pay it for him or her. To do so, provide the required information about your spouse in section 2 of Part B and calculate your spouse’s premium in Part C. Your spouse does not have to file Schedule K, but must enter “20” in box 449 of his or her return.

You were covered by a group insurance plan applicable only outside Québec

If you were covered by a group insurance plan applicable only outside Québec as well as by the Québec prescription drug insurance plan, the situations described on lines 14, 16 and 50 of Schedule K do not apply to you for the months during which you were covered by the plan applicable only outside Québec.

You attended an educational institution on a full-time basis (lines 54 and 68 of Schedule K)

You must check all 12 months of the year if you:

- were at least 18 but under 26;
- were your father’s or mother’s dependant;
- were registered for the Québec prescription drug insurance plan by your father or mother; and
- attended an educational institution full time at the secondary, college or university level during both the winter and fall terms (regardless of whether you were enrolled for the summer term).

If you were not covered throughout the year by basic prescription drug insurance provided by a group plan of which your spouse was a member, and you were separated from your spouse in 2018 because of the breakdown of your relationship, you are not required to complete Schedule K or pay a premium. Simply enter “16” in box 449 of your return.

You were in a residential and long-term care centre (CHSLD) governed by the Act respecting health services and social services (lines 57 and 71 of Schedule K)

You are considered to be in a CHSLD if you reside in a hospital or facility maintained by a public institution or private institution under agreement that operates a CHSLD governed by the Act respecting health services and social services for Cree Native persons. In that case, the CHSLD pays your medication costs.

You had a functional impairment (lines 58 and 72 of Schedule K)

You must check the months (whether complete or not) in which you:

- had a functional impairment that occurred before you turned 18;
- lived with your mother, father or tutor (guardian);
- were registered for the Québec prescription drug insurance plan by your mother, father or tutor;
- did not have a spouse;
- did not receive social assistance payments; and
- had a document from the RAMQ attesting to your impairment.

For more information, contact the RAMQ.
Other situations (lines 59 and 73 of Schedule K)

You do not have to pay a premium if any of the following statements are true. Enter “12” in box 62 or 76 of Schedule K, as applicable.

- Situation 29 or 31 described on page 78 applied to you but you wish to pay your spouse’s premium.
- You are a foreign national and are not entitled to the reimbursement of the cost of your prescription drugs under the Québec prescription drug insurance plan.
- You are a French national temporarily living in Québec under the Protocole d’entente Québec-France and, in 2018, you attended, on a full-time basis, an educational institution recognized by the Ministère de l’Éducation et de l’Enseignement supérieur.
- You are a French national temporarily living in Québec under the Entente entre le Québec et la France and, in 2018, you performed a remunerated or non-remunerated activity while subject to French law.
- You are a Belgian national temporarily living in Québec under the Entente entre le Québec et la Belgique and, in 2018, you attended, on a full-time basis, an educational institution recognized by the Ministère de l’Éducation et de l’Enseignement supérieur.
- You are a Belgian national temporarily living in Québec under the Entente entre le Québec et la Belgique and, in 2018, you performed an activity as a detached worker or as a self-employed person while subject to Belgian law.
- You were resident in a province other than Québec throughout 2018 and carried on a business in Québec.
- You were temporarily living outside Québec throughout 2018.

If any of the following statements are true, contact us to find out what rules apply to you.

- You became a resident of another province in 2018.
- You were resident in Québec on December 31, 2018, but you were also resident in another province during the year.
- You are an immigrant or emigrant.
- You ceased to be covered by the Québec prescription drug insurance plan in 2018 (this is the case, for example, if you were outside Québec for 183 days or more).

Special case

If, in 2018, you received an amount as a Guaranteed Income Supplement and you or your spouse received a retroactive payment of the Old Age Security pension or federal supplements, we can, at your request, calculate whether it is to your advantage to deduct the portion of the payment that applies to previous years from your income subject to the Québec prescription drug insurance premium for 2018. If it is, we will adjust your premium and that of your spouse, if applicable. If you want us to do this calculation, check box 404 on your return and complete form TP-766.2-V, Averaging of a Retroactive Payment, Support-Payment Arrears or a Repayment of Support. Enclose the form with your return.

Your spouse died in 2018

If your spouse died in 2018 but is considered to have been your spouse on December 31, 2018 (see the definition at line 12), you can choose to pay his or her premium. Check box 73 in section 2 of Part B of Schedule K and the month(s) following the month of his or her death. Where applicable, calculate the number of months for which your spouse was not required to pay a premium (see lines 64 through 72).
REFUND OR BALANCE DUE

451 Québec income tax withheld at source
Enter the amount of Québec income tax withheld at source and shown in box E of your RL-1 slip, box J of your RL-2 slip, box G of your RL-6 slip, box 16 of your RL-15 slip or box I of your RL-25 slip. Income tax withheld from Employment Insurance benefits is shown on your T4E slip, and the income tax withheld from the Old Age Security pension is shown on your T4A(OAS) slip.

451.1 Amount from line 58 of your Schedule Q
If, by mutual agreement between you and your spouse, you are transferring to your spouse a portion of your retirement income, you must transfer the corresponding Québec income tax withheld from that income to your spouse. On line 451.1 of your return, enter the amount from line 58 of your Schedule Q. Your spouse must enter the same amount on line 451.3 of his or her return.

451.3 Québec income tax withholding transferred by your spouse
If, by mutual agreement between you and your spouse, your spouse is transferring to you a portion of his or her retirement income, your spouse must transfer the corresponding Québec income tax withheld from that income to you. On line 451.3 of your return, enter the amount from line 58 of your spouse’s Schedule Q.

452 Québec Pension Plan (QPP) or Canada Pension Plan (CPP) overpayment

You made only QPP contributions
If the amount you entered on line 98 is more than $2,829.60, enter the overpayment (that is, the excess), on line 452. You may have made an overpayment even if the amount on line 98 is less than $2,829.60. If this is the case, we will calculate the overpayment for you.

You made only CPP contributions
If the amount you entered on line 96 is more than $2,593.80, enter the overpayment (that is, the excess), on line 452. You may have made an overpayment even if the amount on line 96 is less than $2,593.80. If this is the case, we will calculate the overpayment for you.

You made both QPP and CPP contributions
If you entered an amount on lines 98 and 96, we will determine whether you made an overpayment and enter the amount of any overpayment on line 452 of your return.

If you completed form LE-35-V, QPP Contribution on Income from Self-Employment, in order to calculate the amount of the QPP contribution you are required to make on income from self-employment (line 445), enter on line 452 the amount from line 41 of form LE-35-V.

IMPORTANT
Make sure that you have entered:
• on line 96, the total CPP contributions shown on your RL slip(s) or other information slip(s);
• on line 98, the total QPP contributions shown on your RL slip(s);
• on line 96.1, the total pensionable earnings under the CPP shown on your RL slip(s) or other information slip(s);
• on line 98.1, the total pensionable salary or wages under the QPP shown on your RL slip(s).

Form to enclose
If you are at least 65 but younger than 70 and you either elected to stop making CPP contributions or revoked such an election, enclose your Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election (Canada Revenue Agency form CPT30) with your return, unless you are filing your return using software.

453 Income tax paid in instalments
Enter the total of the instalments you paid for 2018, which may be shown on the copy of form TPZ-1026.A-V, Instalment Payments Made by an Individual, that you received for the purposes of your March 2019 payment.

Interest on instalments
We charge interest, compounded daily, on any instalment (or portion thereof) not paid by the due date. If the amount paid is less than 75% of the required instalment, additional interest of 10% per year, compounded daily, is charged on the unpaid portion of the instalment.

454 Transferable portion of the income tax withheld for another province
If you were resident in Québec on December 31, 2018, and your employer (or a payer) withheld income tax at source for a province or territory other than Québec, you can obtain a credit for a portion of the total income tax withheld. The credit represents the amount transferred to Québec by the Government of Canada under a federal-provincial agreement. To be entitled to this credit, you must have requested a tax transfer on line 438 of your federal income tax return. Enter the amount of that transfer.

455 Tax credit for childcare expenses
You can claim the refundable tax credit for childcare expenses if all of the following requirements are met:
• You were resident in Québec on December 31, 2018, or you were resident in Canada, outside Québec, on December 31, 2018, and you carried on a business in Québec in 2018.
• The childcare expenses were incurred while you or your spouse was actively seeking employment; carrying out research under a grant; actively carrying on a business; actively seeking employment; or attending an educational institution (see “Educational institutions” on page 83) full time, that is, you or your spouse was enrolled in an educational program of at least three consecutive weeks, in which students must devote at least 10 hours per week to courses or assignments related to the program; or receiving benefits under the Québec parental insurance plan (QPIP) or benefits related to a birth or adoption under the Employment Insurance plan.
You or your spouse on December 31, 2018, paid the expenses for the care of an eligible child, for 2018, to an individual, a daycare centre, a holiday and recreation centre, a camp or a boarding school. In addition, the child was living with you (or with your spouse on December 31, 2018) at the time the expenses were incurred.

The childcare services were provided in Canada by a person resident in Canada, unless you were living outside Canada temporarily.

NOTE
Online and correspondence courses
For the purposes of this tax credit, you are considered to be “attending an educational institution” if you can show that the online courses you are taking require you to:
• devote the minimum number of hours for full-time or part-time study, as defined by law (see the requirements on the previous page); and
• participate in scheduled interactive online course-related activities (for example, activities in online classrooms, live online conferences and activities that use chat rooms or virtual libraries).

As a rule, you are not considered to be “attending an educational institution” if you are taking correspondence courses—by mail or online—that do not require you to participate in interactive sessions with the instructor or other students. For more information, contact us.

To claim the credit, complete Schedule C.

Childcare expenses that do not qualify for the tax credit (Part A of Schedule C)
The following expenses do not qualify for the tax credit:
• the contribution set by the government that you paid for childcare services provided by a childcare centre, a home childcare provider or a daycare centre, or for basic school daycare services;
• the additional contribution for subsidized educational childcare (line 434 of your return);
• a portion of the fees paid for basic school daycare services offered by a subsidized provider for a pedagogical day after June 30, 2015;
• amounts paid to one of the following people:
  – the child’s mother or father,
  – a person with whom you were living in a conjugal relationship,
  – a person who was living with you, if the child for whom the childcare expenses were incurred is considered an eligible child of that person,
  – a person under 18 who was related to you (or to a person with whom you were living in a conjugal relationship) by blood, marriage or adoption (except a nephew or niece),
  – a person for whom you (or a person who was living with you, where the child for whom the childcare expenses were incurred is considered an eligible child of that person) are claiming an amount on line 367;
• medical expenses and other expenses related to medical and hospital care, as well as transportation expenses;
• expenses paid for general or specific teaching services;
• clothing expenses and other personal expenses;
• childcare expenses for which another person obtained a tax credit for childcare expenses for the same child;
• expenses that were reimbursed or for which a reimbursement can be claimed, or that were covered by any other form of financial assistance (unless the reimbursement or assistance was included in an individual’s income and cannot be deducted in the calculation of the individual’s taxable income), such as:
  – expenses that were reimbursed by the Ministère du Travail, de l’Emploi et de la Solidarité sociale (box J of the RL-5 slip),
  – the portion of the childcare expenses for which you received an allowance from the Ministère du Travail, de l’Emploi et de la Solidarité sociale. The amount of the allowance is shown in box 201 of the RL-1 slip;
  – the portion of the childcare expenses for which you received an allowance from the Ministère de l’Immigration, de la Diversité et de l’Inclusion under its financial aid program for the linguistic integration of immigrants (box O or box 201 of your RL-1 slip);
• fees paid for after-school activities (even if the activities take place on a regular, ongoing basis);
• fees paid for help with homework outside regular class time (provided the person in charge of the service has a teaching—not a supervisory—role);
• childcare expenses incurred for strictly personal reasons (for example, respite).

Eligible child
A child born after December 31, 2001, or a child (regardless of his or her age) who had an infirmity and was your or your spouse’s dependant in 2018.

NOTE
An eligible child can be:
• your or your spouse’s child; or
• a child who was your or your spouse’s dependant and whose income for the year was not more than $10,306. The child’s income is the amount on line 275 of his or her return (or the amount that the child would have entered on line 275 had he or she filed a return).

NOTE
• If childcare expenses were paid to a boarding school or camp, the maximum is $200 per week for an eligible child born after December 31, 2011, and $125 per week for any other eligible child. The maximum is $275 per week for a child of any age who has a severe and prolonged impairment in mental or physical functions.
• If childcare expenses were paid to an individual who is not required to provide you with an RL-24 slip, the receipt that you must keep as a supporting document for the childcare expenses you paid must bear his or her social insurance number, address and signature. Also, if applicable, the individual’s relationship to you must be stated on the receipt.

You can claim the tax credit only for childcare expenses incurred in 2018 while you were resident in Canada (unless you were living outside Canada temporarily).

For examples of childcare expenses that qualify for the credit, refer to the brochure Refundable Tax Credit for Childcare Expenses (IN-103-V).

Child with a severe and prolonged impairment in mental or physical functions
You must enclose form TP-752.0.14-V, Certificate Respecting an Impairment, if you or your spouse on December 31, 2018, paid childcare expenses that were:
• for a child with a severe and prolonged impairment in mental or physical functions; and
• more than $9,500 if the child was born after December 31, 2011, or more than $5,000 if the child was born before January 1, 2012.

You do not, however, have to enclose form TP-752.0.14-V if you have already filed it.
Moreover, as long as you are not required to provide certification that the child has a chronic illness that requires him or her to undergo, at least twice a week for a total of at least 14 hours per week, therapy essential to the maintenance of one of his or her vital functions, you can enclose a copy of Canada Revenue Agency form T2201, Disability Tax Credit Certificate.

If the child’s health has improved since you last filed a document certifying the impairment, you must inform us.

**Family income (Part C of Schedule C)**

Your family income is the amount on line 275 of your return. If you had a spouse on December 31, 2018, your family income is the amount on line 275 of your return plus the amount on line 275 of your spouse’s return.

**Educational institutions**

The following educational institutions are covered by the tax credit:

1. an institution where you or your spouse was enrolled in a secondary-level program;
2. an institution where you or your spouse was enrolled in a post-secondary program or occupational skills courses that are not at the post-secondary level;
3. an institution recognized by the Minister of Revenue of Québec where you or your spouse was enrolled for the purpose of acquiring or upgrading skills necessary for a remunerated activity;
4. a university outside Canada that you or your spouse attended full time for at least three consecutive weeks (the course of study must lead to a diploma);
5. an institution in the United States where you or your spouse was enrolled in a post-secondary program, provided you lived in Canada near the U.S. border throughout 2018 and regularly commuted between your home and the institution.

The educational institutions referred to in points 2 and 3 must be located in Canada, unless, during the period for which the childcare expenses were paid, you or your spouse was living outside Canada temporarily.

**Splitting the tax credit for childcare expenses**

You and your spouse on December 31, 2018, can split the tax credit. To do so, you must each complete your own Schedule C.

If you or your spouse on December 31, 2018, received advance payments of the tax credit, the person who received them should claim the tax credit in his or her income tax return.

If you receive an overpayment in 2018 and, at the end of the year, are unable to repay that amount as income tax, the person considered to be your spouse at that time for purposes of the tax credit for childcare expenses will be jointly liable for paying the tax.

**Advance payments of the tax credit for childcare expenses**

If you received advance payments of the tax credit for childcare expenses in 2018, enter on line 441 the amount from box C of your RL-19 slip.

**You were resident in Canada, outside Québec, on December 31, 2018, and you carried on a business in Québec**

If you were resident in Canada, outside Québec, on December 31, 2018, you carried on a business in Québec, and your spouse on December 31, 2018, was resident in Québec, you are considered to be resident in Québec for purposes of the tax credit.

Your tax credit rate is 25.75% if all three of the following statements apply to your situation:

- You were resident in Canada, outside Québec, on December 31, 2018.
- You carried on a business in Québec.
- You did not have a spouse on December 31, 2018, or if you did, either your spouse was resident in Canada, outside Québec, and did not carry on a business in Québec, or your spouse was not resident in Canada.

If all three statements apply to your situation, enter 25.75% on line 92 of Schedule C. Note that you must reduce your tax credit in proportion to the reduction in your income tax payable.

Your tax credit rate is also 25.75% if both of the following statements apply to your situation:

- You and your spouse on December 31, 2018, were resident in Canada, outside Québec, on December 31, 2018.
- Both of you carried on a business in Québec.

If both statements apply to your situation, enter 25.75% on line 92 of Schedule C. Note that you must reduce your tax credit in proportion to the average of your and your spouse’s reduction in income tax payable.

**Tax-exempt individuals**

Special rules apply if you or your spouse on December 31, 2018, was exempt from income tax because one of you worked for an international organization, the government of a foreign country or an office of a political subdivision of a foreign state recognized by the Ministère des Finances. For more information, contact us.

**You were resident in Canada for only part of the year**

Under certain conditions, you can claim the tax credit for childcare expenses if you were resident in Québec on the day you ceased to reside in Canada in 2018. This is also the case if you were resident in Canada, outside Québec, on the day you ceased to reside in Canada, and you carried on a business in Québec in 2018.

If you were resident in Québec on the day you ceased to reside in Canada and you carried on a business outside Québec, you must reduce your tax credit in proportion to the reduction in your income tax payable.

If, for all or part of the year, you or your spouse on December 31, 2018, was not resident in Canada, you must include in your family income (Part C of Schedule C) all of the income that you and your spouse earned, including income earned while you or your spouse was not resident in Canada.

**Allowance for or reimbursement of childcare expenses from the Ministère du Travail, de l’Emploi et de la Solidarité sociale ou le Ministère de l’Immigration, de la Diversité et de l’Inclusion**

If you included allowances for or reimbursements of childcare expenses received from the Ministère du Travail, de l’Emploi et de la Solidarité sociale ou le Ministère de l’Immigration, de la Diversité et de l’Inclusion in calculating your childcare expenses for a previous year, and you are required to repay those amounts, you can ask us to adjust your tax credit for childcare expenses for the year in which you received the allowance or reimbursement. If you want us to do so, complete and file form TP-1.R-V, Request for an Adjustment to an Income Tax Return.
**456  Tax credits respecting the work premium**

**Basic requirements**

To claim any of the refundable tax credits respecting the work premium (work premium, adapted work premium or supplement to the work premium [for former recipients of social assistance]), you must meet all of the following requirements:

- You were resident in Québec on December 31, 2018, and are a Canadian citizen, an Indian registered as such under the *Indian Act*, a permanent resident within the meaning of the *Immigration and Refugee Protection Act* or a person on whom Canada has conferred refugee protection under that Act.
- You were born before January 1, 2001 (or you were born after December 31, 2000, and one of the following applies to your situation: you had a spouse on December 31, 2018; you were the father or mother of a child who lived with you; or you were recognized as an emancipated minor by a competent authority such as a court).
- You or your spouse on December 31, if applicable, is reporting employment income, a research grant, Wage Earner Protection Program (WEPP) payments or income from a business that was carried on by you and/or spouse, either independently or as a partner actively engaged in the business.
- You did not transfer to your father or mother an amount as a child 18 or over enrolled in post-secondary studies (line 20 of Schedule S).
- No one received a child assistance payment from Retraite Québec with regard to you, unless you turned 18 before December 1, 2018.
- No one designated you as a dependent child on line 50 of Schedule P in order to claim the work premium or the adapted work premium.
- You were not a full-time student (if you were a full-time student, you are not entitled to the tax credits respecting the work premium unless, on December 31, 2018, you were the mother or father of a child who lived with you).

You cannot claim any of the tax credits respecting the work premium if you were confined to a prison or similar institution on December 31, 2018, and your confinement lasted more than 183 days in 2018.

**Spouse on December 31 (for purposes of the tax credits respecting the work premium)**

A spouse on December 31, 2018 (see the definition at line 12), who, at the end of that day:

- was resident in Québec; and
- was not confined to a prison or similar institution (or, if the spouse was confined to such an institution, his or her confinement did not last more than 183 days in 2018).

**Full-time student**

A person who is enrolled in an educational program and who, during the year, begins and completes one term of vocational training at the secondary level or post-secondary studies during which he or she devotes at least nine hours per week to attending classes or completing assignments in the course of the program.

**NOTE**

If the person has a major functional deficiency within the meaning of the *Regulation respecting financial assistance for education expenses*, he or she must receive, as part of his or her program, at least 20 hours of instruction per month.

**Claiming the credits**

*Complete Schedule P* to make sure that you receive the full amount you are entitled to.

**Advance payments of the tax credits respecting the work premium**

If, in 2018, you received advance payments of any of the tax credits respecting the work premium (work premium, adapted work premium or supplement to the work premium [for former recipients of social assistance]), enter on line 441 the amount from box A (and, if applicable, the amount from box B) of your RL-19 slip.

**Work income (Part A of Schedule P)**

Do not include, on lines 10 and 30 of Schedule P, employment income consisting only of taxable benefits that you or your spouse on December 31 received because of previous employment. This income is shown in box 211 of the RL-1 slip.

**Designated dependent child (Part B of Schedule P)**

For purposes of the work premium and adapted work premium, you can designate your child or that of your spouse on December 31 as a dependent child if he or she is:

- a child for whom you or your spouse on December 31 received a child assistance payment from Retraite Québec for the last month of 2018;
- a child who was born after December 31, 2000, who was a full-time student pursuing vocational training at the secondary level or post-secondary studies in 2018, and for whom you or your spouse is claiming (or could have claimed, had the child not earned income) an amount for a child under 18 enrolled in post-secondary studies (line 21 of Schedule A);
- a child who was born before January 1, 2001, and who, in 2018, was a full-time student pursuing vocational training at the secondary level or post-secondary studies for which he or she received an RL-8 slip with an amount in box A; or
- a child who had not yet turned 18 at the end of 2018 and who ordinarily lived with you, does not have a child of his or her own with whom he or she lives, and is not recognized as an emancipated minor by a competent authority such as a court. Where custody of the child is shared under a judgment or written agreement, the child is deemed to have ordinarily lived with you only if, for the last month of the year, you or your spouse had custody at least 40% of the time.

You cannot designate as a dependent child a person who was confined to a prison or a similar institution on December 31, 2018, where his or her confinement lasted more than 183 days.

Your designated dependent child cannot claim any of the tax credits respecting the work premium for the year.

**Family income (Part C of Schedule P)**

Your family income is the amount on line 275 of your return. If you had a spouse on December 31 (see the definition opposite), your family income is the amount on line 275 of your return plus the amount on line 275 of your spouse’s return.

**You or your spouse was not resident in Canada in 2018**

If, for all or part of 2018, you or your spouse on December 31 (see the definition opposite) was not resident in Canada, you must take into account, in determining your family income, all of the income that you and your spouse earned, including income earned while you or your spouse was not resident in Canada.
Supplement to the work premium (for former recipients of social assistance) (Part D of Schedule P)

Additional requirements

You may be entitled to a supplement of $200 per month if all of the following requirements are met:

- The month in question is included in a period of transition to work.
- You received basic social assistance benefits as an adult during at least 24 of the 30 months immediately preceding your period of transition to work or you received financial assistance under the Youth Alternative Program or the Aim for Employment Program.
- Your employment income (plus, if applicable, the net income from a business that you carried on alone or as a partner actively engaged in the business) is at least $200 for the month.
- For the first month of your period of transition to work, you held a valid claim slip issued by the Ministère du Travail, de l’Emploi et de la Solidarité sociale providing access to dental and pharmaceutical services, unless you received financial assistance under the Youth Alternative Program or the Aim for Employment Program for the month before you began your period of transition to work.

Period of transition to work

A period:
- beginning on the first day of the month in which you stop receiving, because of work income earned by you or your spouse at the time:
  - social assistance, or
  - financial assistance under the Youth Alternative Program or the Aim for Employment Program; and
- ending no later than:
  - the last day of the eleventh month following the month of your return to work, or
  - the last day of the month preceding the one for which you become eligible for social assistance again.

To claim the supplement to the work premium (for former recipients of social assistance), complete parts D and F of Schedule P.

If you and your spouse on December 31 both received RL-5 slips with a number of months in box V, you must each complete your own Schedule P and enclose it with your respective returns.

Work premium (column 1 in Part E of Schedule P)

You are not entitled to the work premium if either of the following statements applies to your situation:

- You had a spouse on December 31 (see the definition on the previous page) and your work income (total of lines 29 and 49 of Schedule P) is $3,600 or less.
- You did not have a spouse on December 31 and your work income (line 29 of Schedule P) is $2,400 or less.

If your work income is greater than the applicable amount above, use the tables opposite to determine the maximum family income that corresponds to your family situation and work income. Compare this amount to your family income (line 54 of Schedule P). If your family income is equal to or greater than the maximum family income, you are not entitled to the work premium. If it is less than the maximum, complete column 1 in Part E of Schedule P.

Maximum family income for individuals with a spouse on December 31

<table>
<thead>
<tr>
<th>Work income ($) [total of lines 29 and 49]</th>
<th>Maximum family income ($) [with a designated dependent child]</th>
<th>Maximum family income ($) [without a designated dependent child]</th>
</tr>
</thead>
<tbody>
<tr>
<td>from</td>
<td>to</td>
<td>from</td>
</tr>
<tr>
<td>3,601</td>
<td>5,100</td>
<td>20,106</td>
</tr>
<tr>
<td>5,101</td>
<td>6,600</td>
<td>23,856</td>
</tr>
<tr>
<td>6,601</td>
<td>8,100</td>
<td>27,606</td>
</tr>
<tr>
<td>8,101</td>
<td>9,600</td>
<td>31,356</td>
</tr>
<tr>
<td>9,601</td>
<td>11,100</td>
<td>35,106</td>
</tr>
<tr>
<td>11,101</td>
<td>12,600</td>
<td>38,856</td>
</tr>
<tr>
<td>12,601</td>
<td>14,100</td>
<td>42,606</td>
</tr>
<tr>
<td>14,101</td>
<td>16,356 or more</td>
<td>48,246</td>
</tr>
</tbody>
</table>

Maximum family income for individuals without a spouse on December 31

<table>
<thead>
<tr>
<th>Work income ($) [line 29]</th>
<th>Maximum family income ($) [with a designated dependent child]</th>
<th>Maximum family income ($) [without a designated dependent child]</th>
</tr>
</thead>
<tbody>
<tr>
<td>from</td>
<td>to</td>
<td>from</td>
</tr>
<tr>
<td>2,401</td>
<td>3,900</td>
<td>15,074</td>
</tr>
<tr>
<td>3,901</td>
<td>5,400</td>
<td>19,574</td>
</tr>
<tr>
<td>5,401</td>
<td>6,900</td>
<td>24,074</td>
</tr>
<tr>
<td>6,901</td>
<td>8,400</td>
<td>28,574</td>
</tr>
<tr>
<td>8,401</td>
<td>10,574 or more</td>
<td>35,096</td>
</tr>
</tbody>
</table>

Adapted work premium (column 2 in Part E of Schedule P)

Additional requirements

You can claim the adapted work premium if you or, if applicable, your spouse on December 31 (see the definition on the previous page)

- received, in 2018 or in one of the preceding five years, an allowance under the Social Solidarity Program because of a severely limited capacity for employment; or
- was entitled, in 2018, to the amount for a severe and prolonged impairment in mental or physical functions (see the instructions for line 376).

If you are eligible for the adapted work premium, you can claim either the work premium or the adapted work premium, whichever is greater.

You are not entitled to the adapted work premium if your work income (line 29 if you did not have a spouse on December 31, or the total of lines 29 and 49 if you did) is $1,200 or less.
If your work income is over $1,200, use one of the tables below to determine the maximum family income that corresponds to your family situation and work income. Compare your family income (line 54 of Schedule P) to the maximum. If your family income is equal to or greater than the maximum, you are not entitled to the adapted work premium. If it is less than the maximum, complete column 2 in Part E of Schedule P.

Maximum family income for individuals with a spouse on December 31

<table>
<thead>
<tr>
<th>Work income ($) [total of lines 29 and 49]</th>
<th>Maximum family income ($) [with a designated dependent child]</th>
<th>Maximum family income ($) [without a designated dependent child]</th>
</tr>
</thead>
<tbody>
<tr>
<td>from</td>
<td>to</td>
<td></td>
</tr>
<tr>
<td>1,201</td>
<td>2,700</td>
<td>22,694</td>
</tr>
<tr>
<td>2,701</td>
<td>4,200</td>
<td>25,694</td>
</tr>
<tr>
<td>4,201</td>
<td>5,700</td>
<td>28,694</td>
</tr>
<tr>
<td>5,701</td>
<td>7,200</td>
<td>31,694</td>
</tr>
<tr>
<td>7,201</td>
<td>8,700</td>
<td>34,694</td>
</tr>
<tr>
<td>8,701</td>
<td>10,200</td>
<td>37,694</td>
</tr>
<tr>
<td>10,201</td>
<td>11,700</td>
<td>40,694</td>
</tr>
<tr>
<td>11,701</td>
<td>13,200</td>
<td>43,694</td>
</tr>
<tr>
<td>13,201</td>
<td>14,700</td>
<td>46,694</td>
</tr>
<tr>
<td>14,701</td>
<td>16,200</td>
<td>49,694</td>
</tr>
<tr>
<td>16,201</td>
<td>17,700</td>
<td>52,694</td>
</tr>
<tr>
<td>17,701</td>
<td>19,694 or more</td>
<td>56,682</td>
</tr>
</tbody>
</table>

Maximum family income for individuals without a spouse on December 31

<table>
<thead>
<tr>
<th>Work income ($) [line 29]</th>
<th>Maximum family income ($) [with a designated dependent child]</th>
<th>Maximum family income ($) [without a designated dependent child]</th>
</tr>
</thead>
<tbody>
<tr>
<td>from</td>
<td>to</td>
<td></td>
</tr>
<tr>
<td>1,201</td>
<td>2,700</td>
<td>17,286</td>
</tr>
<tr>
<td>2,701</td>
<td>4,200</td>
<td>21,036</td>
</tr>
<tr>
<td>4,201</td>
<td>5,700</td>
<td>24,786</td>
</tr>
<tr>
<td>5,701</td>
<td>7,200</td>
<td>28,536</td>
</tr>
<tr>
<td>7,201</td>
<td>8,700</td>
<td>32,286</td>
</tr>
<tr>
<td>8,701</td>
<td>10,200</td>
<td>36,036</td>
</tr>
<tr>
<td>10,201</td>
<td>11,700</td>
<td>39,786</td>
</tr>
<tr>
<td>11,701</td>
<td>13,536 or more</td>
<td>44,376</td>
</tr>
</tbody>
</table>

Splitting the work premium or the adapted work premium

You and your spouse on December 31, 2018, can split the work premium or the adapted work premium. To do so, you must each complete your own Schedule P.

If you or your spouse on December 31, 2018, received advance payments of the work premium, the person who received them should claim the work premium in his or her income tax return.

If you receive an overpayment in 2018 and, at the end of the year, are unable to repay that amount as income tax, the person considered to be your spouse at that time for purposes of the work premium or the adapted work premium will be jointly liable for paying the tax.

Québec parental insurance plan (QPIP) overpayment

If the total of your net business income, your employment income subject to the QPIP and your insurable earnings as a person responsible for a family-type resource or an intermediate resource is less than $2,000, carry the amount from line 97 to line 457.

If the amount on line 97 is more than $2,000, carry the amount from line 97 to line 457. You may have made an overpayment even if the amount you entered on line 97 is less than $2,000. If this is the case, we will calculate the overpayment for you.

Make sure you enter, on line 97 of your return, the total amount of QPIP premiums shown in box H of your RL-1 slip(s).

Tax credit for home-support services for seniors

Eligibility

You may be entitled to a refundable tax credit for expenses related to home-support services if you meet both of the following conditions:

- You were resident in Québec on December 31, 2018.
- You were at least 70 years of age on December 31, 2018.

If you turned 70 in 2018, you can claim the tax credit only for expenses incurred for home-support services rendered or to be rendered after your 70th birthday.

If you had a spouse on December 31, 2018 (see the definition at line 12), and he or she is also entitled to the tax credit, only one of you can claim the credit for your couple. Regardless of who is claiming it, the amount to which your couple is entitled remains the same. However, if either of you received advance payments of the tax credit for home-support services for seniors, the person who received them should be the one to claim the credit. See “Claiming the tax credit” on the next page.

If you receive an overpayment in 2018 and, at the end of the year, are unable to repay that amount as income tax, the person considered to be your spouse at that time for purposes of the tax credit for home-support services for seniors will be jointly liable for paying the tax.
Amount of the tax credit

The tax credit for home-support services for seniors is equal to 35% of your eligible expenses. If neither you nor your spouse (if applicable) is a dependent senior, the annual limit on the amount of eligible expenses is:

- $19,500, for a maximum tax credit of $6,825 per year (35% of $19,500), if you are claiming the credit only for yourself; or
- $39,000, for a maximum tax credit of $13,650 per year (35% of $39,000), if you are claiming the credit for your couple.

However, a different annual limit applies if you and/or your spouse is a dependent senior. In that case, the limit is:

- $25,500, for a maximum tax credit of $8,925 per year (35% of $25,500), if you are claiming the credit only for yourself;
- $45,000, for a maximum tax credit of $15,750 per year (35% of $45,000), if you are claiming the credit for your couple and either you or your spouse is considered a dependent senior;
- $51,000, for a maximum tax credit of $17,850 per year (35% of $51,000), if you are claiming the credit for your couple and both of you are considered to be dependent seniors.

Claiming the tax credit

You must complete Schedule J to claim the tax credit. If there is an amount in box E of your RL-19 slip, also see the instructions for line 466.

However, you can choose not to complete lines 6 through 90 of Schedule J if you meet all of the following conditions:

- You received advance payments of the tax credit for home-support services for seniors in 2018.
- Your conjugal status did not change in 2018 (in other words, you either had a spouse throughout the year or you did not).
- You lived in the same dwelling throughout 2018.

If you choose not to complete lines 6 through 90 of Schedule J:

- enter the amount from box D of your RL-19 slip on lines 441 and 458 of your return and enter “0” on line 466;
- enter on line 2 of Schedule J the amount of any eligible services for which you did not apply for advance payments;
- be sure to check the appropriate boxes at the beginning of Schedule J; and
- enclose Schedule J with your return.

We will calculate the tax credit to which you are entitled.

Cost of home-support services included in rent or condominium fees (Part A of Schedule J)

The cost of services included in rent or condominium fees is calculated differently depending on the type of dwelling in which you lived (a private seniors’ residence, an apartment building or a condominium).

In Part A of Schedule J, complete the section that corresponds to the type of dwelling in which you lived in 2018. If, in 2018, you lived in:

- a private seniors’ residence, complete section 1;
- an apartment building (other than a private seniors’ residence), complete section 2;
- a condominium, complete section 3.

You may have to complete more than one section if you moved during the year, or if you and your spouse on December 31 are both entitled to the tax credit but did not live in the same dwelling.

If you lived in your own house throughout the year, go directly to Part B of Schedule J.

You lived in a private seniors’ residence in 2018

If you lived in a private seniors’ residence in 2018, complete section 1 in Part A of Schedule J.

Private seniors’ residence

A facility that is either:

- a congregate residential facility, or any part of such a facility, in respect of which the operator holds a valid temporary certificate of compliance or a valid certificate of compliance issued by the Minister of Health and Social Services (such facilities are listed in the register of private seniors’ residences); or
- a private institution not under agreement that operates a residential and long-term care centre (CHSLD).

To complete the table in section 1 of Schedule J (Part A), refer to:

- the schedule to your lease, for a list of the services included in your rent;
- one of the two tables for calculating monthly expenses (on pages 89 and 90 of this guide).
Use Table 1, “Table for calculating monthly expenses on an individual basis,” if:

- you were the sole tenant of your dwelling;
- you lived with one or more co-tenants and none of them was your spouse; or
- your spouse was the only co-tenant, but only one of you was 70 or older.

Use Table 2, “Table for calculating monthly expenses on the basis of a household in which both spouses are 70 or older,” if your spouse was your only co-tenant and you were both 70 or older.

Special cases

- Contact us to find out what rules apply to your situation if, during the year:
  - you became the spouse on December 31 of a person 70 or older;
  - you and your spouse separated; or
  - you lived with your spouse and one or more co-tenants.
- If your spouse died during the year and you had been sharing a dwelling in a private seniors’ residence, use Table 1 for the months following your spouse’s death.

Completing the table in Schedule J

Column 1

- If you were the sole tenant of your dwelling, enter the amount of your rent for each month.
- If you shared your dwelling with one or more co-tenants and none of them was your spouse, divide the monthly rent by the total number of people living in the dwelling and enter the result in column 1.
- If you lived only with your spouse, enter your monthly rent, regardless of who paid the rent or how you shared it.

NOTE

If you or your spouse received (or is entitled to receive) a reimbursement of a portion of your rent, the reimbursement reduces the amount of rent that you can enter in column 1. However, financial assistance received in a form other than a reimbursement and the use of which you are not required to account for (such as an amount received under the shelter allowance program) does not reduce the amount of rent that you can enter in column 1.

Column 2

Enter the basic amount to which you are entitled according to your situation. The information you need to calculate the basic amount is on the first line of the table that applies to your situation. If you do not have a schedule to your lease, the basic amount is the only eligible expense included in your rent.

Examples

Throughout the year, Ms. Li was the only tenant of her dwelling in a private seniors’ residence. Her monthly rent was $1,500. Since she was the only tenant, she must refer to Table 1. According to the table, her basic amount corresponds to 15% of her monthly rent, for a minimum of $150 and a maximum of $375. Since 15% of $1,500 is $225, Ms. Li must enter $225 in each of the boxes in column 2.

Mr. and Mrs. Anderson were both over 70 and paid $3,500 per month in rent for their dwelling in a private seniors’ residence. They must refer to Table 2, because they lived together and were both 70 or older. According to the table, their basic amount corresponds to 12% of their monthly rent, for a minimum of $150 and a maximum of $375. Since 12% of $3,500 is $420 (that is, an amount greater than the maximum basic amount), Mr. Anderson (who is applying for the credit on behalf of the couple) must enter the maximum basic amount of $375 in each of the boxes in column 2.

Columns 3 through 7

Each of these columns corresponds to a service that may be included in your monthly rent. Consult the schedule to your lease to find out if any of these services are included in your monthly rent. Then, refer to the table that applies to your situation for the monthly amount that you can enter in each of the columns.

You can enter an amount only if the schedule to your lease states that:

- in the case of a laundry service (column 3), the service was provided for your bedding or clothing at least once a week;
- in the case of a housekeeping service (column 4), the service was provided at least once every two weeks;
- in the case of a meal service (column 5), at least one meal (breakfast, lunch or dinner) was provided daily;
- in the case of a nursing service (column 6), a nurse or nursing assistant was present at least three hours a day;
- in the case of a personal care service (column 7), a personal care attendant was present at least seven hours a day.

NOTE

If you or your spouse received (or is entitled to receive) a reimbursement of a portion of your eligible expenses, the reimbursement reduces the amount of such expenses that you can enter in columns 3 through 7. However, financial assistance received in a form other than a reimbursement and the use of which you are not required to account for does not reduce the amount of your eligible expenses.

Column 8

Enter the least of the following amounts:

- the total of the amounts entered in columns 2 through 7;
- 65% of the rent you paid for each month (or 75% if you were considered a dependent senior) if you used Table 1, “Table for calculating monthly expenses on an individual basis;” or
- 70% of the rent you paid for each month (or 80% if you or your spouse was considered a dependent senior) if you used Table 2, “Table for calculating monthly expenses on the basis of a household in which both spouses are 70 or older.”
Example
Throughout the year, Ms. Brown lived alone in her room in a private seniors’ residence. The schedule to her lease states that a housekeeping service, three meals a day and a nursing service were included in her rent. Her monthly rent was $930 for the first six months and $1,020 for the last six months. Given her situation, Ms. Brown must use Table 1.

For the first six months, she enters the following amounts in the table in Schedule J:

<table>
<thead>
<tr>
<th>Column</th>
<th>Amount ($)</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>930</td>
<td>Monthly rent for the first six months</td>
</tr>
<tr>
<td>2</td>
<td>150</td>
<td>Minimum amount listed in the table, because 15% of the rent is $139.50 (15% × $930), which is less than the minimum basic amount</td>
</tr>
<tr>
<td>4</td>
<td>50</td>
<td>Minimum amount, since 5% × $930 = $46.50</td>
</tr>
<tr>
<td>5</td>
<td>200</td>
<td>Minimum amount, since 20% × $930 = $186</td>
</tr>
<tr>
<td>6</td>
<td>100</td>
<td>Minimum amount, since 10% × $930 = $93</td>
</tr>
<tr>
<td>8</td>
<td>500</td>
<td>Total of the amounts from columns 2, 4, 5 and 6, since it is less than 65% of the monthly rent</td>
</tr>
</tbody>
</table>

Ms. Brown must do the calculations again for the last six months of the year. This time, she enters the actual amount each service costs in columns 2, 4, 5 and 6, since those amounts are greater than the minimum amounts (without exceeding the maximum amounts).

<table>
<thead>
<tr>
<th>Column</th>
<th>Amount ($)</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1,020</td>
<td>Monthly rent for the last six months</td>
</tr>
<tr>
<td>2</td>
<td>153</td>
<td>15% of the monthly rent</td>
</tr>
<tr>
<td>4</td>
<td>51</td>
<td>5% of the monthly rent</td>
</tr>
<tr>
<td>5</td>
<td>204</td>
<td>20% of the monthly rent</td>
</tr>
<tr>
<td>6</td>
<td>102</td>
<td>10% of the monthly rent</td>
</tr>
<tr>
<td>8</td>
<td>510</td>
<td>Total of the amounts from columns 2, 4, 5 and 6, since it is less than 65% of the monthly rent</td>
</tr>
</tbody>
</table>

Ms. Brown must then calculate the annual cost of the services included in her rent by adding all of the amounts in column 8. The total cost is $6,060. She must enter that amount on line 22 of Schedule J.

Table 1 Table for calculating monthly expenses on an individual basis

<table>
<thead>
<tr>
<th>Home-support service</th>
<th>% of the monthly rent</th>
<th>Minimum amount ($)</th>
<th>Maximum amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic amount</td>
<td>15%</td>
<td>150</td>
<td>375</td>
</tr>
<tr>
<td>Laundry service</td>
<td>5%</td>
<td>50</td>
<td>125</td>
</tr>
<tr>
<td>Housekeeping service</td>
<td>5%</td>
<td>50</td>
<td>125</td>
</tr>
<tr>
<td>Meal service</td>
<td>10%</td>
<td>100</td>
<td>200</td>
</tr>
<tr>
<td>• One meal a day</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Two meals a day</td>
<td>15%</td>
<td>150</td>
<td>300</td>
</tr>
<tr>
<td>• Three meals a day</td>
<td>20%</td>
<td>200</td>
<td>400</td>
</tr>
<tr>
<td>Nursing service</td>
<td>10%</td>
<td>100</td>
<td>250</td>
</tr>
<tr>
<td>Personal care service</td>
<td>10%</td>
<td>100</td>
<td>350</td>
</tr>
<tr>
<td>• Basic amount</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Supplement for a dependent senior</td>
<td>10%</td>
<td>100</td>
<td>10% of the monthly rent</td>
</tr>
<tr>
<td>Maximum percentage of the total monthly rent</td>
<td>65%</td>
<td>75%</td>
<td></td>
</tr>
</tbody>
</table>
Table 2  Table for calculating monthly expenses on the basis of a household in which both spouses are 70 or older

<table>
<thead>
<tr>
<th>Home-support service</th>
<th>% of the monthly rent</th>
<th>Minimum amount ($)</th>
<th>Maximum amount ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic amount</td>
<td>12%</td>
<td>150</td>
<td>375</td>
</tr>
<tr>
<td>Laundry service</td>
<td>5%</td>
<td>75</td>
<td>125</td>
</tr>
<tr>
<td>Housekeeping service</td>
<td>4%</td>
<td>50</td>
<td>125</td>
</tr>
<tr>
<td>Meal service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• One meal a day</td>
<td>14%</td>
<td>200</td>
<td>400</td>
</tr>
<tr>
<td>• Two meals a day</td>
<td>21%</td>
<td>300</td>
<td>600</td>
</tr>
<tr>
<td>• Three meals a day</td>
<td>26%</td>
<td>400</td>
<td>800</td>
</tr>
<tr>
<td>Nursing service</td>
<td>8%</td>
<td>100</td>
<td>250</td>
</tr>
<tr>
<td>Personal care service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Basic amount</td>
<td>15%</td>
<td>200</td>
<td>600</td>
</tr>
<tr>
<td>• Supplement for a dependent senior</td>
<td>10%</td>
<td>200</td>
<td>10% of the monthly rent</td>
</tr>
<tr>
<td>Maximum percentage of the total monthly rent</td>
<td></td>
<td></td>
<td>70%</td>
</tr>
</tbody>
</table>

1. If both you and your spouse are considered dependent seniors, the rate is 20%.

You lived in an apartment building (other than a private seniors’ residence) in 2018

If you lived in an apartment building (other than a private seniors’ residence) in 2018, complete section 2 in Part A of Schedule J.

The portion of rent eligible for the tax credit for individuals living in an apartment building that is not a private seniors’ residence is 5% of the monthly rent. The maximum eligible rent is $600 per month.

Line 30 of Schedule J

In each column, enter the lesser of the following amounts:
- $600; or
- the rent you paid for the month.

Only enter an amount in column 2 of line 30 if it is different from the amount in column 1.

NOTE

If you or your spouse received (or is entitled to receive) a reimbursement of a portion of your rent, the reimbursement reduces the amount of rent that you can enter on line 30. However, financial assistance received in a form other than a reimbursement and the use of which you are not required to account for (such as an amount received under the shelter allowance program) does not reduce the amount of your rent.

If you shared your apartment with one or more co-tenants and none of them was your spouse, divide the total monthly rent (maximum $600) by the number of people living in the dwelling (including yourself) in order to obtain your share of the rent to enter in column 1.

If you lived with your spouse and at least one other co-tenant, contact us to find out what special rules apply.

Special case

If your rent was less than $600 per month and changed more than once in the year, do the calculation on lines 30 through 33 for each month your rent changed, add up the results and enter the total on line 34 of Schedule J.

You lived in a condominium in 2018

If you lived in a condominium in 2018, complete section 3 in Part A of Schedule J.

If you owned the condominium you lived in, your condominium fees (also called "common expenses") may have included certain services eligible for the tax credit for home-support services for seniors.

Enter, on line 36 of Schedule J, the total amount paid for the year for eligible services included in your condominium fees. This amount is shown on line 19 of the Information Return: Tax Credit for Home-Support Services for Seniors (form TPZ-1029.MD.5-V) that your syndicate of co-owners gave you.

Cost of home-support services not included in rent or condominium fees (Part B of Schedule J)

Complete Part B of Schedule J if either of the following applies to your situation in 2018:
- You paid for eligible home-support services and you lived in your own house.
- You paid for eligible home-support services that were not included in your rent or condominium fees.

Enter the cost of eligible services paid for all of 2018 on lines 50 through 56 of Schedule J, including the cost of services for which you applied for advance payments.

NOTE

If you or your spouse received (or is entitled to receive) a reimbursement of a portion of the cost of your eligible services, the reimbursement reduces the amount that you can enter for the cost of such services on lines 50 through 56. However, financial assistance received in a form other than a reimbursement and the use of which you are not required to account for does not reduce the cost of your eligible services.
Housekeeping, grounds maintenance and snow removal services (line 50 of Schedule J)

Housekeeping services include:
- sweeping, dusting and cleaning living areas;
- maintaining appliances (cleaning an oven or a refrigerator);
- cleaning rugs and upholstered furniture (sofas and armchairs);
- cleaning air ducts (if they do not have to be dismantled); and
- chimney sweeping.

NOTE
- Housekeeping services do not include the cost of cleaning products.
- If you rented your apartment, only housekeeping in your apartment entitles you to the tax credit; housekeeping in common areas is not included.
- If you rented a room, you can claim the tax credit for housekeeping in your room and the common areas to which your rent gave you access (for example, the dining room, kitchen, living room and bathroom).
- If you lived in a private seniors’ residence, only housekeeping in living areas is eligible for the credit, and only if it was paid to a service provider dealing at arm’s length with the residence.

Grounds maintenance services include:
- lawn care (fertilization and mowing);
- pool maintenance;
- hedge trimming and plant-bed maintenance;
- tree pruning; and
- raking leaves.

NOTE
- Grounds maintenance work does not include the cost of maintenance products or any other property used in such work.

Personal care services and meal preparation and delivery services (line 52 of Schedule J)

Personal care services only include services related to:
- dressing;
- personal hygiene (for example, help with bathing);
- mobility in the home; and
- eating and drinking.

Meal preparation and delivery services include:
- meal preparation and delivery by a non-profit community organization such as Meals on Wheels; and
- help preparing meals in your dwelling.

NOTE
- Meal services do not include the cost of food or meals delivered by a restaurant.
- If you lived in a private seniors’ residence, such services are eligible only if they were paid to a service provider dealing at arm’s length with the residence.

Nursing services (line 54 of Schedule J)

Nursing services include the care provided by:
- a nurse; or
- a nursing assistant.

NOTE
- To qualify for the tax credit for home-support services for seniors, nursing services must not be included in the amount for medical expenses (line 381).

Other eligible services (line 56 of Schedule J)

Other eligible services include:
- supervision and support services;
- civic support services;
- laundry services;
- supplying everyday necessities and running other errands; and
- minor maintenance work outside the dwelling (such as installing and removing a portable shelter).

Supervision and support services include:
- non-specialized night supervision, monitoring and companion sitting;
- person-centred remote monitoring services (such as emergency call systems activated by a panic button on a bracelet or pendant, or a remote health monitoring system that reads vital signs [pulse, blood pressure, blood oxygen saturation levels, etc.] and blood glucose levels);
- services related to the use of a personal GPS locator (while the cost of renting or purchasing such a device is not an eligible expense, you may be able to claim a portion of the cost under the independent living tax credit for seniors [line 462]).

NOTE
- Supervision and support services do not include the cost of purchasing safety products (for example, a monitoring bracelet, a panic button or an alarm system).
- If you lived in a private seniors’ residence, supervision and support services are not eligible because they are already taken into account in the basic amount to which you are entitled for services included in rent. However, services related to the use of a personal GPS locator are eligible, provided that payment for such services was made to a service provider dealing at arm’s length with the residence.

Civic support services are services that enable you to fulfil your duties or civic obligations. Such services include:
- help going to vote;
- help completing forms, including applications for advance payments of the tax credit for home-support services for seniors; and
- budget management.

NOTE
- Civic support services do not include help completing tax forms (such as your income tax return) but do include help completing applications for advance payments of the tax credit for home-support services for seniors.
- If you lived in a private seniors’ residence, civic support services are not eligible because they have already been taken into account in the basic amount to which you are entitled for services included in rent.

Laundry services include the care of your clothing and household linens (bedding, curtains, etc.) by a household service worker in your home.

NOTE
- Laundry services do not include the cost of cleaning products or the cost of services provided by a business that offers dry cleaning, laundering, pressing or related services.
- If you lived in a private seniors’ residence, the laundry services must have been provided by a household service worker who was providing housekeeping services at the same time.
Supplying everyday necessities and running other errands includes:
- grocery delivery;
- prescription drug delivery.

NOTE
- Services that consist in supplying everyday necessities and running other errands do not include the cost of the items purchased for you.
- If you lived in a private seniors’ residence, services that consist in supplying everyday necessities and running other errands are not eligible because they have already been taken into account in the basic amount to which you are entitled for services included in rent.

Services that do not qualify for the tax credit
The home-support services listed on the previous page do not qualify for the tax credit in the following cases:
- The services were provided to you outside Québec.
- The services were provided to you by your spouse or one of your dependants.
- The personal care services, meal preparation and delivery services, supervision and support services, civic support services and nursing services were provided to you by a person who is claiming the tax credit for caregivers with regard to you (or by that person’s spouse).
- The personal care services and supervision and support services were provided to you by a health professional exercising a profession recognized by Revenu Québec. Such services generally qualify for the tax credit for medical expenses. However, nursing services qualify for the tax credit for home-support services for seniors.
- The minor maintenance work outside the dwelling was not done for a dwelling (or the land on which it stands) of which you or your spouse was the owner, tenant or subtenant.
- The services were provided to you by a member of a professional order covered by the Professional Code (for example, a chartered accountant, a notary or a podiatrist), and the provision of the services is governed by the professional order. However, nursing services qualify for the tax credit for home-support services for seniors.
- The services were related to construction, renovation or repair work.
- The services required a permit issued under the Building Act (for example, the services of an electrician, a plumber or a carpenter).
- The services were included in the contribution payable for your housing and were provided by the health and social services network. This network includes public CHSLDs, private CHSLDs that are under agreement (publicly funded), hospital centres, rehabilitation centres, intermediate resources and family-type resources.

For more information, consult the brochure Overview of the Tax Credit for Home-Support Services for Seniors (IN-151-V).

459 QST rebate for employees and partners
If you were an employee or a member of a partnership in 2018, you can, under certain conditions, obtain a Québec sales tax (QST) rebate for the expenses you are deducting on line 164 or 207.

You can also, under certain conditions, obtain a rebate of the QST applicable to the professional dues that you are claiming on line 397.1. This is also the case for the dues you could have claimed on line 397.1 had all of your employment income (or your business income from a partnership of which you were a member) not been excluded or deductible in the calculation of your taxable income.

If you are entitled to a rebate for expenses that you are deducting on line 207, see point 4 in the instructions for line 107.

Form to enclose
Québec Sales Tax Rebate for Employees and Partners (VD-358-V)

460 Tax shield
The tax shield is based on your conjugal status and family income. You can claim it if you were resident in Québec on December 31, 2018, and you (or your spouse, if applicable) are entitled to the tax credit for childcare expenses, the work premium or the adapted work premium. You must, however, meet the requirements below.
- If you did not have a spouse on December 31, 2018:
  - your net income for the year (line 275 of your 2018 income tax return) is greater than that reported in your 2017 income tax return; and
  - your eligible work income for 2018 is greater than that for 2017 (based on your income tax returns for each of those years).
- If you had a spouse on December 31, 2018:
  - your net family income (the total of the amounts on line 275 of your and your spouse’s 2018 income tax return) is greater than that for 2017; and
  - your or your spouse’s eligible work income for 2018 is greater than that for 2017 (based on your income tax returns for each of those years).

Claiming the tax shield
If you would like to claim the tax shield, check box 99 on Schedule C or box 5 on Schedule P. We will calculate the amount to which you are entitled.

If you would rather calculate the amount yourself, complete form TP-1029.BF-V, Tax Shield. Do not enclose the form with your return, but keep it for your files.

Splitting the tax credit
If you and your spouse are both claiming the tax shield, the amount of the credit will be split evenly between you.

NOTE
You may be entitled to the tax shield even if your income is too high to claim any of the tax credits respecting the work premium in 2018. Complete Schedule P and enclose it with your return.
### Other credits

On line 462, enter the amount of the tax credit to which you are entitled and, in box 461, enter the corresponding number from the list below. If you are claiming more than one tax credit, enter the total on line 462 and “99” in box 461.

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Refundable tax credit for medical expenses</td>
</tr>
<tr>
<td>02</td>
<td>Tax credit for caregivers</td>
</tr>
<tr>
<td>03</td>
<td>Tax credit for taxi drivers or taxi owners</td>
</tr>
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<td>05</td>
<td>Property tax refund for forest producers</td>
</tr>
<tr>
<td>06</td>
<td>Tax credit for adoption expenses</td>
</tr>
<tr>
<td>07</td>
<td>Tax credit for an on-the-job training period</td>
</tr>
<tr>
<td>08</td>
<td>Tax credit for the repayment of benefits</td>
</tr>
<tr>
<td>09</td>
<td>Tax credit for income tax paid by an environmental trust</td>
</tr>
<tr>
<td>10</td>
<td>Tax credit for the reporting of tips</td>
</tr>
<tr>
<td>11</td>
<td>Tax credit for the treatment of infertility</td>
</tr>
<tr>
<td>15</td>
<td>Tax credit for scientific research and experimental development</td>
</tr>
<tr>
<td>18</td>
<td>Tax credit for top-level athletes</td>
</tr>
<tr>
<td>19</td>
<td>Tax credit for income from an income-averaging annuity for artists</td>
</tr>
<tr>
<td>20</td>
<td>Tax credit for volunteer respite services</td>
</tr>
<tr>
<td>21</td>
<td>Tax credit for respite of caregivers</td>
</tr>
<tr>
<td>24</td>
<td>Independent living tax credit for seniors</td>
</tr>
<tr>
<td>25</td>
<td>Tax credit for children’s activities</td>
</tr>
<tr>
<td>28</td>
<td>Tax credit for seniors’ activities</td>
</tr>
<tr>
<td>29</td>
<td>Grant for seniors to offset a municipal tax increase</td>
</tr>
<tr>
<td>30</td>
<td>Tax credit for interest on a loan granted by a seller-lender and guaranteed by La Financière agricole du Québec</td>
</tr>
<tr>
<td>32</td>
<td>RénoVert tax credit</td>
</tr>
<tr>
<td>33</td>
<td>Tax credit for the upgrading of residential waste water treatment systems</td>
</tr>
<tr>
<td>34</td>
<td>Tax credit for the restoration of a secondary residence</td>
</tr>
<tr>
<td>35</td>
<td>Senior assistance tax credit</td>
</tr>
</tbody>
</table>

### 01 Refundable tax credit for medical expenses

You may be entitled to the refundable tax credit for medical expenses if you meet the following conditions:

- You were resident in Québec on December 31, 2018.
- You were resident in Canada throughout 2018.
- You were 18 or older on December 31, 2018.
- Your work income is $3,030 or more (to find out whether your work income is $3,030 or more, complete the work chart on the next page).
- You are claiming medical expenses on line 381 or the disability supports deduction on line 250.

If you entered an amount on line 381, use the table below to find the maximum family income that corresponds to the amount of your medical expenses (line 36 of Schedule B) plus, if applicable, the disability supports deduction (line 250, point 7). Then, compare the maximum family income to your family income. Your family income is the amount on line 275 of your return plus, if you had a spouse on December 31, 2018, the amount on line 275 of your spouse’s return.

If your family income is equal to or greater than the maximum family income, you are not entitled to the refundable tax credit for medical expenses. If it is less than the maximum, complete parts A and D of Schedule B.

If you did not enter an amount on line 381 but you are claiming the disability supports deduction on line 250, do not use the table below. Instead, complete parts A and D of Schedule B.

**Your spouse was not resident in Canada in 2018**

If, for all or part of 2018, your spouse on December 31, 2018, was not resident in Canada, you must include in your family income (Part A of Schedule B) all of your spouse’s income, including income he or she earned while not resident in Canada.

### Maximum family income corresponding to the amount of medical expenses

<table>
<thead>
<tr>
<th>Medical expenses ($)</th>
<th>Maximum family income ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>from</td>
<td>to</td>
</tr>
<tr>
<td>1</td>
<td>1,697</td>
</tr>
</tbody>
</table>
02 Tax credit for caregivers

You may be able to claim a tax credit for caregivers if you:

• took care of your spouse, a senior who was unable to live alone;
• housed an eligible relative;
• cohabited with an eligible relative who was unable to live alone; or
• supported an eligible relative whom you regularly and continuously assisted in carrying out a basic activity of daily living.

Basic conditions

You can claim a refundable tax credit for caregivers if you meet both of the following conditions:

• You were resident in Québec on December 31, 2018.
• No one, other than your spouse, is claiming an amount with regard to you on line 367, 378 or 381 of his or her return.

Tax credit for caregivers of a spouse

You can claim a refundable tax credit of $1,015 if:

• your spouse was 70 or older at the end of 2018 and had a severe and prolonged impairment in mental or physical functions (see line 376) that rendered him or her unable to live alone, as certified by a physician or a specialized nurse practitioner;
• your spouse lived with you in Canada for at least 365 consecutive days, including at least 183 days in 2018; or
• your or your spouse’s uncle, aunt, great-uncle or great-aunt, can be:
  – your or your spouse’s father, mother, grandfather or grandmother, or any other of your or your spouse’s direct ascendants; or
  – your or your spouse’s uncle, aunt, great-uncle or great-aunt.
• An eligible relative with a severe and prolonged impairment in mental or physical functions can be:
  – your or your spouse’s father, mother, grandfather or grandmother, or any other of your or your spouse’s direct ascendants;
  – your or your spouse’s child, grandchild, nephew, niece, brother or sister; or
  – your or your spouse’s uncle, aunt, great-uncle or great-aunt.
• The period of 365 consecutive days must have begun in 2017 or 2018. If it began in 2018, it may end in 2019.

To claim the tax credit, complete parts A, B and D of Schedule H.

NOTE

There are certain circumstances under which you cannot claim the tax credit. For example, you cannot claim it if:

• your spouse is claiming the tax credit with respect to you; or
• another person is claiming, with respect to you or your spouse, the tax credit as a caregiver housing an eligible relative or as a caregiver cohabiting with an eligible relative.
Eligible relative housed by more than one person

You can claim the tax credit if the eligible relative you were housing lived in your home and in the home of another person of whom he or she is also an eligible relative, provided all of the following conditions are met:

- The eligible relative had a severe and prolonged impairment in mental or physical functions (see the instructions for line 376).
- The eligible relative lived with you for a period of at least 90 consecutive days in 2018 and, at some time during this period, was at least 18.
- The eligible relative lived with you and with the other person for a total of at least 365 consecutive days, 183 of which (including the 90-day period spent in your home) were in 2018.
- The other home in which the eligible relative lived was owned, rented or sublet by the other person or the other person’s spouse.

The period of 365 consecutive days must have begun in 2017 or 2018. If it began in 2018, it may end in 2019.

Reduction of the credit that you can claim for an eligible relative you were housing who turned 18 in 2018 (line 49 of Schedule H)

If an eligible relative you were housing turned 18 in 2018, use the table below to calculate the reduction of the tax credit for caregivers.

<table>
<thead>
<tr>
<th>Amount from line 48 of Schedule H</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Divide line 1 by 12.</td>
<td>12</td>
</tr>
<tr>
<td>Number of months in the year that preceded the relative’s birthday (including the month of the birthday)</td>
<td>2</td>
</tr>
<tr>
<td>Multiply line 2 by line 3.</td>
<td>3</td>
</tr>
<tr>
<td>Reduction of the tax credit for caregivers.</td>
<td>4</td>
</tr>
<tr>
<td>Carry the result to line 49 of Schedule H.</td>
<td></td>
</tr>
</tbody>
</table>

Splitting the tax credit (line 52 of Schedule H)

If another person is also entitled to the tax credit for the same eligible relative, you and that person may have to split the amount of the credit.

Forms to enclose

- Enclose form TP-752.0.14-V, Certificate Respecting an Impairment, if your relative has a severe and prolonged impairment in mental or physical functions and you have never filed the form. However, as long as you are not required to provide certification that your relative has a chronic illness that requires him or her to undergo, at least twice a week for a total of at least 14 hours per week, therapy essential to the maintenance of one of his or her vital functions, you can instead enclose a copy of Canada Revenue Agency form T2201, Disability Tax Credit Certificate. If the relative’s health has improved since the last time you filed a document certifying his or her impairment, you must inform us.
- Enclose form TP-1029.8.61.64-V, Tax Credit for Caregivers, if you are claiming the credit for more than two relatives.

Tax credit for caregivers cohabiting with an eligible relative

You can claim a refundable tax credit of up to $1,185 for each eligible relative with whom you were cohabiting in Canada in a dwelling (see the definition at line 361), that the relative and/or his or her spouse owned, rented or sublet, independently or with one or more other people. (You may be the other person or among the other people who owned, rented or sublet the dwelling with the relative.)

Eligible relative with whom you were cohabiting

A person other than your spouse:

- with whom you cohabited for a period of at least 365 consecutive days (including at least 183 days in 2018);
- who was at least 18 at some time during the cohabitation period in 2018 and had a severe and prolonged impairment in mental or physical functions that rendered him or her unable to live alone as certified by a physician or a specialized nurse practitioner.

NOTE

- The relative can be:
  - your or your spouse’s father, mother, grandfather or grandmother, or any other of your or your spouse’s direct ascendants;
  - your or your spouse’s child, grandchild, nephew, niece, brother or sister; or
  - your or your spouse’s uncle, aunt, great-uncle or great-aunt.
- The period of 365 consecutive days must have begun in 2017 or 2018. If it began in 2018, it may end in 2019.

To claim the tax credit, complete parts A, C and D of Schedule H.

If you and another person both lived with the same eligible relative and you both meet the above-mentioned conditions for claiming the tax credit in respect of that eligible relative, only the person who is the relative’s primary caregiver can claim the credit.

Reduction of the credit that you can claim for an eligible relative who turned 18 in 2018 (line 49 of Schedule H)

If an eligible relative with whom you were cohabiting turned 18 in 2018, use the table below to calculate the reduction of the tax credit for caregivers.

<table>
<thead>
<tr>
<th>Amount from line 48 of Schedule H</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Divide line 1 by 12.</td>
<td>12</td>
</tr>
<tr>
<td>Number of months in the year that preceded the relative’s birthday (including the month of the birthday)</td>
<td>2</td>
</tr>
<tr>
<td>Multiply line 2 by line 3.</td>
<td>3</td>
</tr>
<tr>
<td>Reduction of the tax credit for caregivers.</td>
<td>4</td>
</tr>
<tr>
<td>Carry the result to line 49 of Schedule H.</td>
<td></td>
</tr>
</tbody>
</table>

Forms to enclose

- Enclose the Certificate Respecting an Impairment (form TP-752.0.14-V) confirming that the eligible relative is unable to live alone, if you have not already filed it (if the health of the relative has improved since the last time you filed the certificate, you must inform us).
- Enclose form TP-1029.8.61.64-V, Tax Credit for Caregivers, if you are claiming the tax credit for more than two relatives.
Tax credit for caregivers supporting an eligible relative

You can claim a refundable tax credit of up to $533 for each eligible relative you supported and regularly and continuously assisted in carrying out a basic activity of daily life for free.

Eligible relative you supported

A person you supported for at least 365 consecutive days, 183 of which were in 2018 and who, throughout that time:
- had his or her principal place of residence in Québec;
- did not live in a dwelling situated in a private seniors’ residence (see the definition at line 458) or in a public network facility; and
- had a severe and prolonged impairment because of which he or she needed assistance in carrying out a basic activity of daily living, as certified by a physician or specialized nurse practitioner.

In addition, the person must have been at least 18 years old at some point while you supported them in 2018.

NOTE
- The relative can be:
  - your or your spouse’s father, mother, grandfather or grandmother, or any other of your or your spouse’s direct ascendants;
  - your or your spouse’s child, grandchild, nephew, niece, brother or sister; or
  - your or your spouse’s uncle, aunt, great-uncle or great-aunt.
- The period of 365 consecutive days must have begun in 2017 or 2018. If it began in 2018, it may end in 2019.

To claim the tax credit, complete Part E of Schedule H.

You cannot claim the tax credit for caregivers supporting an eligible relative if you or someone else is claiming one of the following tax credits in 2018 in respect of the same eligible relative:
- the tax credit for caregivers cohabiting with an eligible relative.
- the tax credit for caregivers housing an eligible relative; or
- the tax credit for caregivers of a spouse.

Reduction of the credit that you can claim for an eligible relative who turned 18 in 2018 (line 139 of Schedule H)

If an eligible relative turned 18 in 2018, use the table below to calculate the reduction of the tax credit for caregivers.

<table>
<thead>
<tr>
<th>Amount from line 138 of Schedule H</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Divide line 1 by 12.</td>
<td>2</td>
</tr>
<tr>
<td>Number of months in the year that preceded the relative’s birthday (including the month of the birthday)</td>
<td>3</td>
</tr>
<tr>
<td>Multiply line 2 by line 3.</td>
<td>4</td>
</tr>
<tr>
<td>Reduction of the tax credit for caregivers.</td>
<td></td>
</tr>
<tr>
<td>Carry the result to line 139 of Schedule H.</td>
<td></td>
</tr>
</tbody>
</table>

Splitting the tax credit (line 142 of Schedule H)

If another person also supported the same eligible relative and you are both entitled to the tax credit for caregivers supporting an eligible relative, you and that person may have to split the amount of the credit.

Forms to enclose
- Enclose the Certificate Respecting an Impairment (form TP-752.0.14-V) confirming that the eligible relative is unable to live alone, if you have not already filed it (if his or her health has improved since the last time you filed the certificate, you must inform us).
- Enclose form TP-1029.8.61.64-V, Tax Credit for Caregivers, if you are claiming the tax credit for more than two relatives.

03 Tax credit for taxi drivers and taxi owners

Taxi drivers

You can claim a refundable tax credit for taxi drivers if, on December 31, 2018, you were resident in Québec and either of the following situations applied to you:
- You held a taxi driver’s permit during the year but did not hold a taxi owner’s permit on December 31, 2018.
- You held a taxi driver’s permit during the year, and held at least one taxi owner’s permit on December 31, 2018. In addition, during the portion of the year in which you held the taxi owner’s permit(s), you paid less than 90% of the fuel costs for each taxi covered by a permit.

The maximum credit is $1,074.

Form to enclose
Tax Credit for Taxi Drivers or Taxi Owners (TP-1029.9-V)

Taxi owners

You can claim a refundable tax credit for taxi owners if, on December 31, 2018, you (or a partnership of which you were a member) held at least one taxi owner’s permit and, during the portion of the year in which you (or the partnership) held the permit(s), you (or the partnership) paid at least 90% of the fuel costs for each taxi covered by a permit.

The maximum credit is $574 for each taxi owner’s permit covering a taxi for which you (or the partnership) paid at least 90% of the fuel costs.

If the taxi owner’s permit you (or the partnership) held was issued in the name of more than one person (or partnership), the permit holders must designate one person (or partnership) as the sole permit holder for the purposes of claiming the credit. To do so, complete form TP-1029.9-V.

Form to enclose
Tax Credit for Taxi Drivers or Taxi Owners (TP-1029.9-V)

05 Property tax refund for forest producers

If, in 2018, you were a certified forest producer under the Sustainable Forest Development Act, were actively engaged in developing your woodlots and held a valid forest producer’s certificate issued for that purpose, you can claim a refund for each assessment unit listed on your certificate whose total area is used for forestry purposes. To calculate the amount of your refund, complete Part C of Schedule E.

The value of the land and the total value of the unit are given on the assessment roll in effect for the fiscal period of a municipality or school board.

The total amount of property taxes on the immovable property included in the assessment units listed on your certificate is equal to the total of the following amounts, provided you did not apply for a refund of these amounts for 2017:
- the municipal taxes paid for 2018;
- the school taxes paid for 2017-2018 or 2018-2019; and
- the municipal taxes for 2019 paid before April 30, 2019.
To be entitled to the refund, you must have a report from a forest engineer listing your eligible development expenses (within the meaning of the Regulation respecting the reimbursement of property taxes of certified forest producers) for 2018, or you must have such expenses in reserve. The amount of the expenses must be equal to or greater than the amount of property taxes that can be refunded.

**Carry-forward of development expenses**

Eligible development expenses for a given calendar year can be claimed in any of the next ten years, provided you were entitled to a property tax refund for the year in which the expenses were incurred. However, if you incurred development expenses after December 31, 2013, and were not entitled to a refund for the year in which they were incurred, you can carry them forward five years.

**Special case**

If the total property taxes for an assessment unit exceed the amount on line 25 of Schedule E, you can check whether you are entitled to the refund by taking into account only the municipal taxes or only the school taxes for the unit.

**06 Tax credit for adoption expenses**

You can claim a refundable tax credit with regard to each child for whom you incurred eligible adoption expenses if you were resident in Québec on December 31, 2018, and any of the following conditions are met:

- An adoption judgment establishing a bond of filiation between you and another person was rendered in 2018 by a court having jurisdiction in Québec.
- Such a judgment rendered outside Québec received legal recognition in Québec in 2018.
- A certificate of compliance with the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption was issued in 2018 (however, if the Minister of Health and Social Services has applied to the Court of Québec for a ruling on the validity of the certificate, you must claim the tax credit in the year in which the certificate was declared valid).

This tax credit is equal to 50% of your eligible adoption expenses. The maximum amount of the expenses is $20,000 per child, for a maximum tax credit of $10,000 per child.

**Form to enclose**

*Tax Credit for Adoption Expenses (TP-1029.8.63-V)*

**07 Tax credit for an on-the-job training period**

If you or a partnership of which you were a member carried on a business in Québec and paid wages to a trainee, an apprentice or a trainee/apprentice supervisor, you may be entitled to a refundable tax credit for an on-the-job training period for your qualified expenditures.

**Form to enclose**

*Tax Credit for an On-the-Job Training Period (TP-1029.8.33.6-V)*

**08 Tax credit for the repayment of benefits**

If, in 2018, you repaid benefits that you received in a previous year under the Québec Pension Plan (QPP), the Canada Pension Plan (CPP), the Québec parental insurance plan (QPIP), the Unemployment Insurance Act or the Employment Insurance Act, we can, at your request, calculate whether it is to your advantage to not use the repayment to reduce your 2018 income. If it is, we will grant you a tax credit for the averaging of the deduction.

If you want us to do the calculation, enter the amount of the repayment on line 246 and enter “08” in box 461.

**Supporting documents**

Enclose a note specifying the year to which the repayment applies. Also enclose the documents attesting to the repayment.

**09 Tax credit for income tax paid by an environmental trust**

You can claim this credit if you are including in your income amounts allocated by an environmental trust, that is, a trust maintained for the sole purpose of funding the reclamation of a site in Québec that is used for:

- the operation of a mine;
- the extraction of clay, peat, sand, shale or aggregates;
- the deposit of waste; or
- if the trust was created after 2011, the operation of a pipeline.

**Form to enclose**

*Tax Credit for the Income Tax Paid by an Environmental Trust (CO-1029.8.36.53-V)*

**10 Tax credit for the reporting of tips**

If you or a partnership of which you were a member carried on a business in the restaurant and hotel sector in Québec, you may be entitled to a refundable tax credit for the employer contributions that you or the partnership paid to the governments of Québec and Canada on the tips received by or allocated to employees. The credit can also be claimed for the portion of the indemnities that employees earned in relation to tips (vacation pay and indemnities for statutory holidays and family or parental leave).

The credit can also apply to the employer contributions paid on an employee’s tips where you control substantially all of the employee’s tips because service charges are added to the customer’s bill. In such a case, the following conditions must be met:

- The tip required of the customer is, in substantially all cases, equal to at least 10% of the sales on which a tip can be calculated.
- The customer is informed of the compulsory tip and the percentage charged.
- Any tip-sharing arrangement in effect is administered by you.

You can claim the credit for employer contributions paid under the following laws:

- Act respecting the Québec Pension Plan
- Act respecting the Régie de l’assurance maladie du Québec
- Employment Insurance Act
- Act respecting labour standards
- Act respecting industrial accidents and occupational diseases
- Act respecting parental insurance

**Form to enclose**

*Tax Credit for the Reporting of Tips (TP-1029.8.33.13-V)*

**11 Tax credit for the treatment of infertility**

You may be entitled to a refundable tax credit for expenses related to an in vitro fertilization treatment that enables you or your spouse to have a child, provided you meet both of the following conditions:

- You were resident in Québec on December 31, 2018.
- You paid the expenses in 2018. Do not take into account expenses for which you were reimbursed or were entitled to a reimbursement, unless the reimbursement is included in your income.

To find out what expenses are eligible and calculate the amount of the credit you can claim, complete form TP-1029.8.66.2-V, *Tax Credit for the Treatment of Infertility*. 
Form to enclose

Tax Credit for the Treatment of Infertility (TP-1029.8.66.2-V)

Advance payments of the tax credit for the treatment of infertility

If you received advance payments of the tax credit for the treatment of infertility in 2018, enter the amount from box G of your RL-19 slip on line 441 of your return.

15 Tax credit for scientific research and experimental development

You may be entitled to a refundable tax credit if you (or a partnership of which you were a member) operated a business in Canada and carried out scientific research and experimental development or had scientific research and development carried out on your behalf.

Forms to enclose
- Tax Credit for Salaries and Wages (R&D) (RD-1029.7-V)
- Tax Credit for University Research or Research Carried Out by a Public Research Centre or a Research Consortium (RD-1029.8.6-V)
- Tax Credit for Fees and Dues Paid to a Research Consortium (RD-1029.8.9.03-V)
- Tax Credit for Private Partnership Pre-Competitive Research (RD-1029.8.16.1-V)

18 Tax credit for top-level athletes

If you were resident in Québec on December 31, 2018, and, for 2018, were recognized as a top-level athlete by the Ministère de l’Éducation et de l’Enseignement supérieur, you may be entitled to a refundable tax credit. Only athletes can claim this credit.

To claim the credit, enter on line 462 the amount shown on the certificate issued to you by the Ministère de l’Éducation et de l’Enseignement supérieur. Keep the certificate on file in case we ask for it.

19 Tax credit for income from an income-averaging annuity for artists

If you were resident in Québec on December 31, 2018 (or on the day you ceased to be resident in Canada in 2018), you included in your income amounts from an income-averaging annuity for artists and income tax was withheld from the annuity, you may be entitled to a refundable tax credit.

Enter the amount shown in box C-9 of your RL-2 slip.

20 Tax credit for volunteer respite services

You can claim this refundable tax credit if you were resident in Québec on December 31, 2018, and you provided respite services to a caregiver as a volunteer. The tax credit is equal to the total of the amounts shown in box C of the RL-23 slip provided to you by the caregiver.

Volunteer

A person who provides respite services to a caregiver of a care recipient for at least 200 hours in a calendar year.

NOTE

A volunteer cannot be:
- the care recipient’s spouse; or
- the care recipient’s father, mother, child, brother or sister, or the spouse of any of those people.

21 Tax credit for respite of caregivers

You can claim this refundable tax credit if you meet both of the following conditions:

- You were resident in Québec on December 31, 2018.
- You paid for specialized respite services for the care and supervision of a person with a significant disability.

Person with a significant disability

A person who:
- is at least 18 years of age at the time the expenses are incurred;
- ordinarily lives with you;
- cannot be left without supervision because of a disability; and
- has a severe and prolonged impairment in mental or physical functions (see line 376) or receives palliative care.

NOTE

The person can be:
- your spouse;
- your or your spouse’s child or grandchild;
- your or your spouse’s brother, sister, nephew or niece;
- the spouse of your or your spouse’s brother or sister;
- your or your spouse’s father or mother or any other of your or your spouse’s direct ascendants; or
- your or your spouse’s uncle, aunt, great-uncle or great-aunt.

The tax credit is equal to 30% of the expenses you incurred in the year for specialized respite services. You can claim up to $5,200 in eligible expenses, for a maximum tax credit of $1,560 per year.

The tax credit is reduced by 3% of the portion of your family income that is over $57,400. Your family income is the amount on line 275 of your return plus, if you had a spouse on December 31, 2018 (see the definition at line 12), the amount on line 275 of his or her return.

To claim the credit, complete Schedule O, which you can get on our website (revenquebec.ca) or order online or by phone.

If both you and another individual living with a person with a significant disability are entitled to the tax credit for respite of caregivers, only the individual who is that person’s principal caregiver can claim the credit.

Specialized respite services are services that consist in replacing a caregiver in order to provide home care to a person with a significant disability. Whether the person providing the services is your employee, a self-employed person or an employee of a business (corporation, partnership or other entity), he or she must hold one of the following recognized diplomas:

- a Diploma of Vocational Studies in Home Care and Family and Social Assistance, or in Home Care Assistance;
- a Diploma of Vocational Studies in Assistance to Patients or Residents in Health Care Establishments, or in Assistance in Health Care Establishments;
- a Diploma of Vocational Studies in Health, Assistance and Nursing;
- a Diploma of College Studies in Nursing;
- a bachelor’s degree in nursing;
- any other diploma or degree enabling an individual to be a visiting homemaker, home-support worker, family and social auxiliary, nursing attendant, healthcare aide, beneficiary care attendant, nursing assistant or nurse.
NOTE
A person is considered to hold a recognized diploma if he or she:
• was hired under the direct allowance program to participate in an intervention plan or an individualized services plan put in place for the person with a significant disability by an establishment that is part of the public health and social services network;
• is employed by a social economy business or community organization recommended by an establishment that is part of the public health and social services network.

To be eligible, your expenses must not have been used to calculate another refundable or non-refundable tax credit in any income tax return.

You must subtract, from the amount of your eligible expenses, any reimbursement that you or another person obtained or can obtain, unless the reimbursement was included in your or that person’s income and cannot be deducted in calculating the income.

NOTE
If the service provider is an individual, the individual’s social insurance number must appear on the receipt(s) that you are required to keep as proof of the expenses you incurred.

24 Independent living tax credit for seniors
You may be entitled to this refundable tax credit for expenses you incurred as a senior in order to continue living independently if you meet both of the following conditions:
• You were resident in Québec on December 31, 2018.
• You were 70 or older on December 31, 2018.

This tax credit is equal to 20% of the total of the following expenses:
• expenses incurred for the purchase, lease or installation of eligible equipment or fixtures (the first $250 of such expenses is not eligible for the tax credit);
• expenses incurred for one or more stays in a functional rehabilitation transition unit.

The expenses must have been paid by you or your spouse.

To claim the tax credit, complete Part E of Schedule B.

Expenses for the purchase, lease and installation of eligible equipment or fixtures
The expenses must have been paid in 2018 to purchase, lease or install any of the following equipment or fixtures intended for use in your principal residence:
• a person-centred remote monitoring device, such as an emergency call device (“panic button”), a device for remotely measuring various physiological parameters or a device for remotely supervising the taking of medication;
• a personal GPS locator;
• a device designed to assist a person in getting on or off a toilet;
• a device designed to assist a person in getting into or out of a bathtub or shower;
• a walk-in bathtub or shower;
• a mechanized, rail-mounted chair lift designed to carry a person up or down a stairway;
• a hospital bed;
• an alert system for individuals with hearing impairments (for example, a vibrotactile aid, a telephone monitor, a door monitor, a fire alarm monitor, a sound monitor or an adapted alarm clock [visual, tactile or for deaf-blind persons]);
• hearing aids;
• a rollator or walker;
• a cane or crutches;
• a non-motorized wheelchair.

Expenses incurred for one or more stays in a functional rehabilitation transition unit
The expenses must have been paid in 2018 for your stay or stays in a functional rehabilitation transition unit that began in 2018 or in 2017.

You can claim the expenses incurred for the first 60 days of any given stay as follows:
• If your stay lasted 60 days or less, you can claim all of the expenses incurred for the stay.
• If your stay lasted more than 60 days, you can claim only the expenses incurred for the first 60 days.

There is no limit to the number of stays. For example, if you incurred expenses for two stays spent in a functional rehabilitation transition unit in 2018, and your first stay lasted 35 days and your second stay lasted 70 days, you can claim:
• all the expenses incurred for the 35-day stay; and
• the expenses incurred for the first 60 days of the 70-day stay.

Functional rehabilitation transition unit
A public or private resource offering accommodation and services focusing on re-education and rehabilitation for seniors who are experiencing a loss of autonomy but who will be able to return home after hospitalization.

Expenses that were reimbursed or used to calculate another tax credit
You cannot claim the independent living tax credit for seniors for any of the following expenses:
• expenses for which you, your spouse or someone else received or is entitled to receive a reimbursement, unless the reimbursement was included in that person’s income and cannot be deducted elsewhere in that person’s income tax return (such as on line 236 or 297);
• expenses included in the calculation of another refundable or non-refundable tax credit claimed by you, your spouse or someone else, such as a tax credit for medical expenses or the tax credit for home-support services for seniors.

25 Tax credit for children’s activities
You can claim a refundable tax credit for the physical activities or artistic, cultural or recreational activities of an eligible child, provided you meet all of the following conditions:
• You were resident in Québec on December 31, 2018.
• In 2018, you or your spouse on December 31, 2018 (see the definition at line 12), paid to either:
  – register the child in a program that is not part of a school’s curriculum and that includes physical activities or artistic, cultural or recreational activities for children that take place over at least eight consecutive weeks or at least five consecutive days (in the case of a summer camp, for example); or
  – obtain a membership for the child in a club, association or similar organization that offers physical activities or artistic, cultural or recreational activities for children, provided that the membership is for a minimum period of eight consecutive weeks.

99
You or your spouse was not resident in Canada in 2018

If, for all or part of 2018, you or your spouse was not resident in Canada, you must take into account in calculating your family income all the income you and your spouse earned, including any income earned while you or your spouse was not resident in Canada.

Physical activity

- Any activity that contributes to cardiorespiratory endurance and the development of muscular strength, muscular endurance, flexibility or balance.
- Any activity that enables a child with a severe and prolonged impairment in mental or physical functions to move around and expend energy in a recreational context.

NOTE

Physical activities include horseback riding but not activities where a child rides on or in a motor vehicle.

Artistic, cultural or recreational activity

Any activity that:
- is intended to contribute to the child’s ability to develop creative skills or expertise, acquire and apply knowledge, or improve dexterity or coordination in an artistic, cultural or recreational discipline, such as:
  - literary arts (for example, poetry, novels, storytelling, narrative literature, fictional essays and short stories),
  - visual arts (for example, photography, painting, drawing, design, sculpture and architecture),
  - performing arts (for example, theatre, dance, singing, circus acts and miming),
  - music,
  - media (for example, radio, television, film, video and digital arts),
  - languages, customs and heritage;
- provides a substantial focus on wilderness and the natural environment;
- assists with the development and use of intellectual skills;
- includes structured interaction among children where supervisors teach or assist children to develop interpersonal skills;
- provides enrichment or tutoring in academic subjects.

Eligible child

A child who was born:
- after December 31, 2001, but before January 1, 2013; or
- after December 31, 1999, but before January 1, 2013, if the child has a severe and prolonged impairment in mental or physical functions (see the instructions at line 376).

NOTE

An eligible child can be:
- your or your spouse’s child; or
- a person of whom you or your spouse has the custody and supervision (legally or in fact).

Calculating the tax credit

The tax credit is equal to 20% of the eligible registration or membership fees. You can claim a maximum of $500 in fees per child, for a maximum tax credit of $100 per child. If the child has a severe and prolonged impairment in mental or physical functions and the eligible fees are $125 or more, you can add $500 to the amount of the fees. However, the total ($500 plus the amount of the eligible fees) cannot exceed $1,000 per child, for a maximum tax credit of $200 per child.

Use the work chart below to calculate the amount of the tax credit to which you are entitled. Calculate a separate amount for each eligible child and then add up the amounts for all the eligible children. Carry the total to line 462 of your income tax return.

Work chart

<table>
<thead>
<tr>
<th>Eligible registration or membership fees (maximum $500)</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter $500 on line 2 if the child has a severe and prolonged impairment in mental or physical functions and the amount on line 1 is $125 or more. +</td>
<td>2</td>
</tr>
<tr>
<td>Add lines 1 and 2.</td>
<td>3</td>
</tr>
<tr>
<td>Multiply line 3 by 20% (maximum: $100, or $200 if you entered $500 on line 2).</td>
<td>4</td>
</tr>
</tbody>
</table>

Splitting the tax credit

If another person is also entitled to this tax credit for the same eligible child, you can split the credit. And while you can choose how you split it, the total amount claimed by both of you cannot exceed the amount to which you would have been entitled if only one of you were claiming the credit.

Fees that are not eligible

You cannot claim the tax credit for any of the following:
- fees paid for a program of activities offered by a person who, at the time of payment, was either your spouse or under 18 years of age;
- fees for which anyone (you, your spouse or another person) received, or is entitled to receive, a reimbursement, unless the reimbursement was included in that person’s income and the reimbursement cannot be deducted elsewhere in that person’s income tax return;
- fees that were used to calculate another deduction or refundable or non-refundable tax credit claimed by you, your spouse or another person.
- fees paid for an excellence in sport program (Sport-Études).
28 Tax credit for seniors’ activities

You can claim a refundable tax credit for fees paid in 2018 to register for physical activities or artistic, cultural or recreational activities, if you meet all of the following conditions:

- You were resident in Québec on December 31, 2018.
- You were 70 or older on December 31, 2018.
- Your income (line 275 of your return) does not exceed $41,505.
- The activities were either:
  - part of a program of at least eight consecutive weeks or five consecutive days; or
  - offered by a club, an association or a similar organization of which you were a member for at least eight consecutive weeks.
- You have a receipt attesting to the registration or membership fees that give entitlement to the tax credit (keep the receipt in case we ask for it).

**NOTE**

- In the case of a program that lasts at least five consecutive days, more than 50% of its daily activities must include a significant amount of physical activity or artistic, cultural or recreational activities.
- In the case of a weekly program that lasts at least eight consecutive weeks, as a rule, all or almost all the activities must include a significant amount of physical activity or artistic, cultural or recreational activities.
- The fees must have been paid by you or by the person who was your spouse at the time the fees were paid.
- If you were resident in Canada for only part of the year, you must calculate your income taking into account all the income you earned, including the income you earned when you were not resident in Canada.

### Physical activity

Any activity that contributes to the maintenance or development of cardiorespiratory endurance, muscular strength, muscular endurance, flexibility or balance.

Such activities include the following:

- dance, yoga, tai chi;
- curling, golf, bowling;
- swimming, aquatic gymnastics;
- horseback riding, hiking, cycling; and
- cross-country skiing.

### Artistic, cultural or recreational activity

Any activity that:

- is intended to enhance seniors’ ability to develop creative skills or expertise, acquire and apply knowledge, or improve dexterity or coordination, in an artistic or cultural discipline, such as:
  - literary arts (for example, poetry, novels, storytelling, narrative literature and novellas),
  - visual arts (for example, photography, painting, drawing and sculpture),
  - crafts (for example, embroidery, sewing, crocheting, weaving and knitting),
  - singing, music or theatre,
  - languages;
- provides a substantial focus on wilderness and the natural environment;
- provides a substantial focus on the use of information and communication technologies;
- assists with the development and use of intellectual skills (for example, bridge, chess and Scrabble);
- provides a focus on the acquisition of skills (for example, cooking, woodwork and making fishing flies).

### Calculating the tax credit

This tax credit is equal to the lesser of the following amounts:

- 20% of the registration or membership fees that qualify for the credit (as shown on your receipt); or
- $40.

Enter that amount on line 462 of your return.

### Fees that do not qualify for the tax credit

The following fees do not qualify for the tax credit for seniors’ activities:

- fees paid for a program of activities offered by a person or partnership that does not have a QST registration number under the Act respecting the Québec sales tax and that, at the time of payment:
  - was the operator of a private seniors’ residence in which you live, or
  - was related to you;
- fees for which anyone (you, your spouse or another person) received or is entitled to receive a reimbursement, unless the reimbursement was included in that person’s income and the reimbursement cannot be deducted elsewhere in that person’s income tax return;
- fees that have already been used to calculate another refundable or non-refundable tax credit claimed by you or another person.
29 Grant for seniors to offset a municipal tax increase

You may be entitled to a grant to help offset an increase in the municipal taxes payable on your residence if you meet the following conditions:

- On December 31, 2018, you:
  - were resident in Quebec;
  - were 65 or over; and
  - had owned your residence for at least 15 consecutive years (including any time your spouse owned the residence before transferring ownership to you).
- Your residence is an entirely residential assessment unit consisting of only one dwelling and it serves as your principal residence.
- You received (or were entitled to receive) a municipal tax bill in your name for the residence for 2019. (If you co-owned the residence, the bill may have been issued in another co-owner’s name.)
- Your family income for 2018 does not exceed the eligibility cap.

You must also meet at least one of the following two conditions:

- The potential grant (determined using the current assessment roll) is shown on either your 2019 municipal tax bill or the document entitled Amount of the Potential Grant to Offset a Municipal Tax Increase that was issued by your municipality.
- You or a co-owner of the residence received a grant in the last year covered by the previous assessment roll.

For the complete list of conditions, including the eligibility cap on family income, or to calculate the amount of the grant, complete form TP-1029.TM-V, Grant for Seniors to Offset a Municipal Tax Increase.

Form to enclose
Grant for Seniors to Offset a Municipal Tax Increase (TP-1029.TM-V)

30 Tax credit for interest on a loan granted by a seller-lender and guaranteed by La Financière agricole du Québec

You may be entitled to a refundable tax credit if you (or a partnership of which you are a member) paid interest on a loan granted by a seller after December 2, 2014, and guaranteed by La Financière agricole du Québec.

The credit is equal to either 40% of the interest attributable to 2018 that you paid or 40% of your share of such interest paid by the partnership of which you are a member.

Form to enclose
Tax Credit for Interest on a Loan Granted by a Seller-Lender and Guaranteed by La Financière agricole du Québec (TP-1029.8.36.VP-V)

32 RénoVert tax credit

You may be entitled to this refundable tax credit if:

- you were resident in Quebec on December 31, 2018 (or on the day you ceased to reside in Canada in 2018);
- you or your spouse had eco-friendly renovation work done on an eligible dwelling under a contract entered into with a qualified contractor after March 17, 2016, but before April 1, 2019 (generally speaking, an eligible dwelling is a dwelling you own in Quebec that is your principal residence or, subject to certain conditions, a cottage); and
- you are claiming the tax credit for qualified expenditures paid in 2018.

The tax credit can only be claimed for 2016 through 2019. It is equal to 20% of your qualified expenditures over $2,500 (see the note below). The maximum tax credit for 2016 through 2019 is $10,000 per eligible dwelling.

NOTE
If you incurred qualified expenditures for your residence in 2016, 2017 and 2018, the qualified expenditures used to calculate the tax credit for your residence in 2018 will not be reduced by $2,500. Only the portion of the $2,500 that was not used to reduce your qualified expenditures for previous years will be deducted from your qualified expenditures for 2018.

For the complete list of conditions or to calculate the amount of the credit, complete form TP-1029.RV-V, RénoVert Tax Credit.

Form to enclose
RénoVert Tax Credit (TP-1029.RV-V)

33 Tax credit for the upgrading of residential waste water treatment systems

You may be entitled to this tax credit if you meet all of the following conditions:

- You were resident in Quebec on December 31, 2018 (or on the day you ceased to reside in Canada in 2018).
- You or your spouse had work done to upgrade the residential waste water treatment system of an eligible dwelling under a contract entered into with a qualified contractor after March 31, 2017 (generally speaking, an eligible dwelling is a dwelling you own in Quebec that is your principal residence or, subject to certain conditions, a cottage).

This tax credit applies to 2017 through 2022 only. In 2018, you can claim 20% of your qualified expenditures over $2,500 (see the note below). The expenditures must have been paid in 2018 for an eligible dwelling. The maximum tax credit for 2017 through 2022 is $5,500 per eligible dwelling.

NOTE
If you incurred qualified expenditures for your eligible dwelling in 2017 and 2018, the qualified expenditures used to calculate the tax credit will not be reduced by $2,500. Only the portion of the amount that was not used to reduce your qualified expenditures in 2017 will be used to reduce your qualified expenditures in 2018.

For the complete list of conditions or to calculate the amount of the credit, complete form TP-1029.AE-V, Tax Credit for the Upgrading of Residential Waste Water Treatment Systems.

Form to enclose
Tax Credit for the Upgrading of Residential Waste Water Treatment Systems (TP-1029.AE-V)
34 Tax credit for the restoration of a secondary residence

You may be entitled to this tax credit if you or your spouse paid eligible repair expenses in 2018 to restore a secondary residence that was damaged by the severe flooding that hit a number of Québec municipalities from April 5 to May 16, 2017.

To be entitled to the tax credit, you must meet all the following conditions:

- You were resident in Québec on December 31, 2018 (or on the day you ceased to reside in Canada in 2018).
- You were the owner or co-owner of the residence when the expenses were incurred.
- You obtained, from the municipality where the residence is located, a certificate confirming that the subjacent land was hit by flooding that occurred in a territory covered by the Programme d’aide financière spécifique relatif aux inondations survenues du 5 avril au 16 mai 2017 (special financial assistance program for the flooding from April 5 to May 16, 2017).
- The residence does not qualify as a principal residence under the program.
- You have an expert’s damage assessment report describing the damage caused to the residence.

Calculating the tax credit

For 2018, the tax credit corresponds to 30% of the eligible repair expenses paid in 2018, by December 31, for recognized repair work. The maximum credit available for 2017 and 2018 is $15,000. For 2018, you can only claim expenses paid in 2018.

NOTE

The tax credit for the restoration of a secondary residence has two components: the repair component (2017 and 2018) and the post-disaster clean-up and preservation component (2017 only). If you paid post-disaster clean-up and preservation expenses in 2017, you may be entitled to this component for 2017 (certain conditions apply). For more information about the post-disaster clean-up and preservation component, see the 2017 version of form TP-1029.RE-V, Tax Credit for the Restoration of a Secondary Residence.

Claiming the tax credit

To claim the tax credit, complete form TP-1029.RE-V, Tax Credit for the Restoration of a Secondary Residence. However, you do not have to complete it if you meet all of the following conditions:

- In 2018, you received one or more advance payments of the tax credit for the restoration of a secondary residence.
- You claimed all of your eligible expenses for 2018 as advance payments.

If you choose not to complete form TP-1029.RE-V, enter the amount from box H of your RL-19 slip on lines 441 and 462 of your return.

Advance payments

If you received advance payments of the tax credit in 2018, enter the amount from box H of your RL-19 slip on line 441.

35 Senior assistance tax credit

You may be entitled to the senior assistance tax credit if you were 70 or over on December 31, 2018, and you qualify as an eligible individual. Generally speaking, you are considered an eligible individual if you met the following requirements on December 31, 2018:

- You were resident in Québec.
- You or your spouse on December 31, 2018 (see the definition at line 12) was:
  - a Canadian citizen;
  - a permanent resident or a protected person within the meaning of the Immigration and Refugee Protection Act; or
  - a temporary resident or the holder of a temporary resident permit, within the meaning of the Immigration and Refugee Protection Act, who had been living in Canada for 18 months.

The maximum for the year is:

- $40,600 if you had a spouse and he or she is also eligible;
- $20,600 if you had a spouse but only one of you is eligible; or
- $20,600 if you did not have a spouse.

The tax credit is reduced by 5% of the part of your family income that is over:

- $36,600, if you had a spouse; or
- $22,500, if you did not have a spouse.

Your family income is the amount on line 275 of your income tax return, plus, if you had a spouse on December 31, the amount on line 275 of his or her return.

You are not eligible for the tax credit if your family income is:

- $44,600 or more, if you had a spouse on December 31 and he or she is also eligible;
- $40,600 or more, if you had a spouse but only one of you is eligible;
- $26,500 or more, if you did not have a spouse.

If your spouse on December 31 is also an eligible individual, you can complete split the credit with him or her by completing form TP-1029-SA-V, Senior Assistance Tax Credit. While you can receive the credit even if you do not claim it in your income tax return, you can complete the form to calculate the amount you are entitled to.

466 Financial compensation for home-support services

If you completed Schedule J and there is an amount in box E of your RL-19 slip, complete Work Chart 466 to find out whether you are entitled to financial compensation for home-support services.

If you moved or fewer services were included in your rent in 2018 and you did not notify us in 2018, take into account only the months preceding the date you moved or the date one or more services ceased to be included in your rent. For example, if you moved into a new dwelling in May, take into account only the eligible services included in your rent for the months of January through April when completing Work Chart 466.

If there is a date in box F of your RL-19 slip, take into account only the months preceding that date.

Special case

If the cost of services included in your rent changed more than once in the year, do the calculation on lines 20 through 27 of Work Chart 466 for each month the cost of services changed and enter the result of your calculations on line 30 of the work chart.
If you enter an amount on line 474, you are entitled to a refund. However, we may, without your consent, use all or part of your refund to pay any debt you owe the government under a law that we administer or any of the following laws:

- Act respecting the Société d’habitation du Québec
- Individual and Family Assistance Act
- Act respecting financial assistance for education expenses
- Act respecting family benefits
- Act respecting parental insurance
- Health Insurance Act
- Environment Quality Act

We are not required to pay a refund of less than $2.

If you enter an amount on line 474 and you have a spouse, you can transfer all or part of your refund to your spouse.

**NOTE**
- If the amount of the refund on line 474 of your return is less than $2, it cannot be transferred to your spouse.
- If your spouse died in 2018, you cannot transfer your refund to cover any balance due for 2018 on line 475 of the return completed for him or her. Nor can any refund entered on line 474 of the return completed for your deceased spouse be transferred to you.

If you transfer an amount to your spouse, **please note the following**:
- The amount you transfer cannot exceed the amount your spouse enters on line 475 of his or her return.
- You will not be able to cancel the transfer or reduce the amount transferred to your spouse.
- If you transfer a portion of your refund, you will not be able to request an accelerated refund of the remaining portion.
- Before transferring any portion of your refund to your spouse, we may, without your consent, use all or part of your refund to pay any debt you owe the government under the laws referred to in the instructions for line 474. Also, if we correct the amount of your refund (line 474), the amount transferred to your spouse will be reduced only if the corrected amount is less than the amount you chose to transfer.

If you wish to transfer an amount to your spouse, enter the amount on line 476. We will use the amount to pay your spouse’s balance due (line 475 of his or her return).

Since we only start processing returns at the beginning of March, wait until the beginning of April before contacting us for information about your refund. If you file your return after March 31, 2019, wait four weeks before contacting us. For more information, see “Refund Info-Line” on page 16.

**Direct deposit**

If you have an account at a financial institution with an establishment in Canada, you can register for direct deposit to have us deposit your refund directly into your account when we send your notice of assessment (or sooner, if you request an accelerated refund).

To **register for** or **cancel** direct deposit, or to **change** your account information, see the instructions on page 16.

**Accelerated refund**

If you request an accelerated refund, you will receive it before your return is even processed. However, the amount of your refund could change further to the review of your return.

You can request an accelerated refund if you meet **all** of the following conditions:
- You are claiming a refund of $3,000 or less (line 474).
- You filed an income tax return for the 2017 taxation year.
- Your name, social insurance number and marital status have not changed since you filed your 2017 return.
- You do not have any outstanding debts with the government under any of the laws listed at the instructions for line 474.
- You do not have any outstanding debts under the Act to facilitate the payment of support.
- You did not declare bankruptcy after 2017.
- You are filing your 2018 return before May 1, 2019, or, if you or your spouse is reporting business income, before June 16, 2019.

Please note that we can refuse to grant an accelerated refund.

To request an accelerated refund, carry the amount from line 474 to line 480. Please note that it may take longer, in this case, to **issue your notice of assessment**. Likewise, if you authorized us to share information about you with other government departments or agencies for the purposes of certain assistance programs (such as financial assistance for students or for childcare), please be advised that it could take longer for us to do so.

If, after a review of your return, we send you a notice of assessment showing a balance due, you may be required to pay interest on the balance.
**Balance due**

**475**

If you enter an amount on line 475, you have a balance due. You are not required to pay a balance of less than $2.

**477 Amount transferred by your spouse**

If you enter an amount on line 475 and the person who was your spouse on the last day of 2018 (not necessarily your “spouse on December 31, 2018”; see the definitions at line 12) is transferring all or part of his or her refund to pay your balance due, enter the transferred amount on line 477 of your return.

If your spouse is transferring all or part of his or her refund to you, please note the following:
- The transferred amount cannot exceed the amount you enter on line 475.
- The transferred amount will be used to pay your balance due only after we have issued your spouse’s notice of assessment.
- Before transferring any part of your spouse’s refund to you, we may, without your spouse’s consent, use all or part of his or her refund to pay any outstanding debt he or she has with the government under any of the laws referred to in the instructions for line 474.

**479 Balance due**

You can pay your balance due using any of the methods described below. Interest is charged on any balance that has not been paid by April 30, 2019.

If you or your spouse carried on a business or earned income as a person responsible for a family-type resource or an intermediate resource, see “Filing deadline” in the instructions for line 164.

**Online payment**

You can pay your balance due using an online banking service if you have an account at any of the following financial institutions:
- Bank of Montreal (BMO)
- Canadian Imperial Bank of Commerce (CIBC)
- Desjardins Group
- Laurentian Bank of Canada
- National Bank of Canada
- Royal Bank of Canada (RBC)
- Scotiabank
- Tangerine Bank
- Toronto-Dominion (TD) Bank

**Payment at your financial institution**

You can pay your balance in person at a financial institution. Use the remittance slip (form TPF-1026.0.2-V) provided in the “Forms” booklet.

**Payment by cheque or money order**

Make your cheque or money order payable to the Minister of Revenue of Quebec. Do not write “final payment” on it. Complete the remittance slip (form TPF-1026.0.2-V) provided in the “Forms” booklet. Attach the remittance slip and your cheque or money order to page 1 of your return.

**Be sure to date your cheque for 2019 and to sign it.**

If you are not enclosing your cheque with your income tax return, please send it to us at one of the following addresses (whichever is closest to you):
- Montréal:
  - Revenu Québec
  - C.P. 8025, succursale Place-Desjardins
  - Montréal (Québec) H5B 0A8
- Québec City:
  - Revenu Québec
  - C.P. 25500, succursale Terminus
  - Québec (Québec) G1A 0A9

**Bad cheques**

If your cheque is not honoured by your financial institution because there are insufficient funds in the account on which it is drawn, a fee of $35 will be added to your debt. This fee is payable as of the date of refusal by the financial institution and bears interest as of that date.

**Instalment payments**

You are required to make instalment payments in 2019 (covering your income tax, contributions to the Québec Pension Plan and the health services fund, and premiums under the Québec parental insurance plan and the Québec prescription drug insurance plan) if your estimated net income tax payable for 2019 is more than $1,800 and either:
- your net income tax payable for 2018 is more than $1,800; or
- your net income tax payable for 2017 was more than $1,800.

For more information, see “Instalment payments” on page 17.

**Signature**

You must sign your return, enter the date and provide your phone number(s). There are penalties for reporting false information.

This guide does not constitute a legal interpretation of legislative provisions.
YOUR RIGHTS AND OBLIGATIONS AS A TAXPAYER

You must provide all the information about your income, deductions and credits required to calculate and remit the income tax you owe—doing so helps ensure that you contribute your fair share to the financing of public services, including education, healthcare and social services. If you give inaccurate or incomplete information, you are liable to penalties and even penal proceedings.

If you fail to report income and have already failed to report income of the same type in any of the three previous years, you are liable to a penalty of 10% of the unreported income. If you have already filed your income tax return but did not report certain income, you can avoid the penalty by filing a Request for an Adjustment to an Income Tax Return (TP-1.R-V) to have your return amended.

Pursuant to the Act respecting Access to documents held by public bodies and the Protection of personal information and the Tax Administration Act, and subject to the restrictions they contain, you are entitled to know the information in your tax file and to obtain and consult any document containing such information. You can also request that corrections be made. For more information, contact us.

Protection of confidential information

All information we obtain from an income tax return or otherwise is confidential.

When we apply fiscal laws, we may compare or combine information in our files to ensure that you have fulfilled your fiscal obligations.

We may then use the information to administer and enforce the other laws listed on the next page.

In addition, we may use the information for the purposes of implementing and administering social programs, conducting studies, research and surveys and compiling statistics.

However, Revenu Québec employees who apply fiscal laws or administer social programs only have access to the information obtained from income tax returns if they need that information to carry out their duties.

Subject to the restrictions provided for in the Tax Administration Act, we may also communicate information contained in your tax file to a government department or agency or to a third party for specific purposes without your consent, where the information is required to administer laws or joint programs for which the department, agency or party is responsible. For example, we send Retraite Québec a statement of your contributions to the Québec Pension Plan so that it can calculate your retirement pension. We also provide the Régie de l’assurance maladie du Québec with the information it needs to determine whether you are eligible for the Québec prescription drug insurance plan.

Government departments and bodies to which we may communicate tax information

Canadian or foreign governments, government departments or bodies (including the Canada Revenue Agency), or international organizations, for the purposes of administering a tax agreement, applying a tax law, eliminating double taxation or giving effect to international fiscal agreements

Commissaire à la lutte contre la corruption, Commissaire associé aux vérifications and any audit team or investigative unit designated by the government pursuant to the Anti-Corruption Act

Commissaire au lobbyisme du Québec

Commission d’accès à l’information

Commission d’enquête sur l’octroi et la gestion des contrats publics dans l’industrie de la construction

Commission des normes, de l’équité, de la santé et de la sécurité du travail

Commission des transports du Québec

Contrôleur des finances

Directeur général des élections

Government departments or agencies responsible for rendering a decision or for issuing or revoking an attestation, a certificate, a validation certificate or another similar document for the purposes of a fiscal law

Institut de la statistique du Québec

Ministère de l’Agriculture, des Pêcheries et de l’Alimentation

Ministère du Travail, de l’Emploi et de la Solidarité sociale

Ministère de l’Éducation et de l’Enseignement supérieur

Ministère des Finances

Ministère des Relations internationales et de la Francophonie

Ministère de l’Énergie et des Ressources naturelles

Native communities, for the purposes of administering agreements between the Québec government and a community’s band council

Protecteur du citoyen

Public bodies subject to government compensation

Régie de l’assurance maladie du Québec

Régie de l’énergie

Régie du bâtiment

Retraite Québec

Société de l’assurance automobile du Québec

Vérificateur général
Generally speaking, information is communicated in accordance with written agreements that must be approved by the Commission d’accès à l’information. Before approving an agreement, the Commission analyzes the nature of the information in question, the reasons for the communication, the means and methods to be used, the security measures in place to preserve confidentiality, the communication frequency, the means chosen to inform the concerned parties and the duration of the agreement.

### Laws administered by Revenu Québec

#### Laws administered in their entirety

- Tobacco Tax Act
- Taxation Act
- Act respecting the application of the Taxation Act
- Mining Tax Act
- Tax Administration Act
- Act to facilitate the payment of support
- Act respecting the Québec sales tax
- Unclaimed Property Act
- Fuel Tax Act

#### Laws administered in part

- Act respecting municipal taxation
  (municipal property tax refunds and payments)
- Act respecting labour standards
  (employer contribution)
- Act respecting the Régie de l’assurance maladie du Québec
  (employer and individual contributions to the health services fund and the individual contribution to the prescription drug insurance fund)
- Act respecting the Québec Pension Plan
  (contribution payable by an employer, an employee or a self-employed person)
- Act to promote workforce skills development and recognition
  (employer contribution to the Workforce Skills Development and Recognition Fund)
- Educational Childcare Act
  (additional contribution for subsidized educational childcare services)
- Act respecting the Société d’habitation du Québec
  (shelter allowance program)
- Act respecting parental insurance
  (premiums payable by employers, employees and self-employed persons)
- Act respecting international financial centres
- Act respecting the legal publicity of enterprises
SERVICE STATEMENT FOR INDIVIDUALS

WE ARE COMMITTED TO PROVIDING QUALITY SERVICES

Readily available services
There are several ways to reach us quickly:
• You can visit our website at any time to find most of the information or forms you need.
• You can perform transactions easily and securely using our online services.
• You can call our client services to get answers to your questions as quickly as possible.
• You can visit our offices to meet with one of our representatives, who will provide you with what you need.
• We provide adapted services for people with disabilities.

Helpful staff
• We provide courteous service.
• We listen and make sure you are aware of your rights and obligations.

Reliable answers
• Our highly trained employees provide accurate and complete information.
• Your requests are processed carefully and within the deadlines.

Fair treatment
• We apply laws and regulations in an equitable manner and without prejudice.
• We always explain our decisions.

Streamlined procedures
• We use clear, simple terms that are easy to understand.
• We strive to adapt our documents to your needs and to make things easy for you.
• We run an assistance program to help individuals in business and small and medium-sized businesses fulfill their tax obligations and exercise their rights.

Confidentiality
In keeping with our legal responsibilities, we respect the confidentiality of any information you provide.

YOUR COOPERATION IS KEY

We need your cooperation to meet our commitments.
That’s why we are counting on you to:
• respect deadlines;
• provide the required information and supporting documents;
• provide information that is accurate, complete and up to date;
• have the necessary documents on hand when you call us or visit our offices.

NOT SATISFIED?
If you are not satisfied with services you received, with the application of a law or regulation or with a program or practice, if you feel your rights were not upheld and want to file a complaint, or if you disagree with a decision we have made, the first step is to contact the person in charge of your file or his or her superior to express your dissatisfaction and discuss possible solutions. If you are not satisfied with the outcome of that discussion, contact the Bureau de la protection des droits de la clientèle.

The Bureau is a dedicated independent body that works at arm’s length from us. It exists to serve clients who are not satisfied with a decision or service or feel their rights were not upheld. It examines complaints in an unbiased manner, making sure that clients’ rights are upheld and their confidentiality protected, and that our decisions are fair and objective. By doing so the Bureau ensures that all clients are treated fairly and are fully aware of their rights.

The Bureau’s services do not replace the other recourses for your tax-related problems (objection, appeal, etc.), nor do they prevent you from applying for the cancellation of penalties, interest or other charges. You should know, however, that turning to the Bureau neither suspends nor extends the deadlines for exercising your other recourses.

For more information, see the following publications on our website: Recourse for Your Tax-Related Problems (IN-106-V) and Your Rights Are Our Priority! (IN-602-V).
Get the amounts you’re entitled to.
A volunteer can help!

You may be **entitled** to receive income tax refunds or other payments.

Be like thousands of other people in Québec and **have a volunteer help you** complete your income tax returns **for free**.
CHARTER OF TAXPAYERS’ AND MANDATARIES’ RIGHTS

You have

✔ the right to be informed;
✔ the right to be heard;
✔ the right to be treated impartially;
✔ the right to quality service;
✔ the right to the protection of confidential information;
✔ the right to be represented by the person of your choice;
✔ the right to file a complaint.

Want to know your rights? The Charter has you covered!

For more information about the Charter of Taxpayers’ and Mandataries’ Rights, visit the Protecting Your Rights section of Revenu Québec’s website.
### To Contact Us

#### Online

revenuquebec.ca

#### By telephone

**Individuals and individuals in business**

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<tr>
<th></th>
<th>Québec City</th>
<th>Montréal</th>
<th>Elsewhere</th>
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<tbody>
<tr>
<td>Monday to Friday</td>
<td>418 659-6299</td>
<td>514 864-6299</td>
<td>1 800 267-6299 (toll-free)</td>
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**Businesses, employers and agents for consumption taxes**

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<th>Québec City</th>
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<tr>
<td>Monday, Tuesday, Thursday and Friday</td>
<td>418 659-4692</td>
<td>514 873-4692</td>
<td>1 800 567-4692 (toll-free)</td>
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**Complaints – Bureau de la protection des droits de la clientèle**

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<td>Monday to Friday</td>
<td>418 652-6159</td>
<td>1 800 827-6159 (toll-free)</td>
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**Individuals with a hearing impairment**

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<td>514 873-4455</td>
<td>1 800 361-3795 (toll-free)</td>
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#### By mail

**Individuals and individuals in business**

- **Montréal, Laval, Laurentides, Lanaudière and Montérégie**
  - Direction principale des relations avec la clientèle des particuliers
  - Revenu Québec
  - C. P. 3000, succursale Place-Desjardins
  - Montréal (Québec) H5B 1A4

- **Québec City and other regions**
  - Direction principale des relations avec la clientèle des particuliers
  - Revenu Québec
  - 3800, rue de Marly
  - Québec (Québec) G1X 4A5

**Businesses, employers and agents for consumption taxes**

- **Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais**
  - Direction principale des relations avec la clientèle des entreprises
  - Revenu Québec
  - C. P. 3000, succursale Place-Desjardins
  - Montréal (Québec) H5B 1A4

- **Québec City and other regions**
  - Direction principale des relations avec la clientèle des entreprises
  - Revenu Québec
  - 3800, rue de Marly
  - Québec (Québec) G1X 4A5

**Complaints – Bureau de la protection des droits de la clientèle**

- Revenu Québec
  - 3800, rue de Marly, secteur 3-4-5
  - Québec (Québec) G1X 4A5