

Tax Credit for the Treatment of Infertility

You must complete this form if you are claiming, on line 462 of your 2017 income tax return, the tax credit for the treatment of infertility for expenses related to an in vitro fertilization treatment.

Before completing the form, read the information on page 2.

1 Information about you and your spouse

Last name	First name	Social insurance number
Last name of your spouse (if applicable)	First name	Social insurance number

Before starting the treatment, were you (or, if applicable, was your spouse) the biological or adoptive parent of a child? Yes No

2 Calculating the amount of the tax credit

2.1 Family income

Amount from line 275 of your income tax return	1	
Amount from line 275 of the income tax return of your spouse on December 31, 2017 (if applicable)	+	2
Add lines 1 and 2.	=	Family income = 3

2.2 Tax credit for the treatment of infertility

Expenses paid for an in vitro fertilization activity carried out by a physician	4	
Expenses paid for an assessment	+	5
Cost of drugs that are prescribed by a physician and whose purchase is registered by a pharmacist	+	6
Travel expenses	+	7
Lodging expenses	+	8
Add the amounts on lines 4 through 8 (maximum \$20,000).	=	Total expenses = 9
Rate based on your family situation and family income (see the tables on page 3)	×	15
Multiply line 9 by line 15.	=	16
Tax credit claimed by your spouse on line 462 of his or her income tax return	-	19
Subtract line 19 from line 16.		
Enter the result on line 462 of your income tax return.		
Tax credit for the treatment of infertility	=	20



General information

To claim the tax credit, you must have been resident in Québec on December 31, 2017. If you are claiming the credit for a person who died in 2017, he or she must have been resident in Québec on the date of his or her death.

You can claim the credit for eligible expenses that you paid in 2017 for an in vitro fertilization treatment that enables you or your spouse to have a child. Neither you nor your spouse can have had a child before the start of the in vitro fertilization treatment for which the expenses are paid, and a physician must certify¹ that neither you nor your spouse has undergone surgical sterilization by vasectomy or tubal ligation, as applicable, other than for strictly medical reasons.

The expenses must also be attributable to a single in vitro fertilization cycle, in the case of a woman 36 years of age or under, or to no more than two in vitro fertilization cycles, in the case of a woman 37 years of age or over.

To be eligible, the expenses must be related to an in vitro fertilization treatment that meets the following conditions:

- The cost of the treatment is not covered by a health insurance plan and cannot be reimbursed to the person undergoing the treatment.
- The treatment involves the transfer of a single embryo or, in accordance with a decision made by a physician, a maximum of two embryos, in the case of a woman 37 years of age or over.
- The treatment is carried out in Québec at a centre for assisted procreation that holds a licence issued in accordance with the *Regulation respecting clinical activities related to assisted procreation*.²

Specifically, the following are eligible expenses:

- expenses paid for an in vitro fertilization activity carried out by a physician;
- expenses paid for an assessment carried out by a member of the Ordre des psychologues du Québec or the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec;
- expenses paid for drugs that are prescribed by a physician and whose purchase is registered by a pharmacist, and that are not covered by a health insurance plan;

- expenses paid to a business for the transportation of a person undergoing an in vitro fertilization treatment (and, if the person cannot travel without assistance, of the person who accompanies him or her) from the locality where the person lives to a centre for assisted procreation located at least 40 kilometres away, if treatment is not offered in the person's locality;
- travel expenses incurred for a person (and, if the person cannot travel without assistance, of the person who accompanies him or her) so that the person can undergo an in vitro fertilization treatment at a centre for assisted procreation located at least 80 kilometres away from the locality where the person lives, if treatment is not offered in the person's locality;
- travel and lodging expenses incurred for a person (and, if the person cannot travel without assistance, of the person who accompanies him or her) so that the person can undergo an in vitro fertilization treatment at a centre for assisted procreation located in Québec, if, as certified by a physician,³ there are no centres for assisted procreation in Québec in a radius of at least 200 kilometres from the locality where the person lives.

The maximum amount of eligible expenses paid by you or, if applicable, your spouse is \$20,000 per year. If both you and your spouse paid eligible expenses, the total of the expenses paid by both of you cannot exceed that maximum.

In addition, you cannot include expenses for which you or your spouse were reimbursed (or could be reimbursed), unless the amount of the reimbursement was included in your or your spouse's income and cannot be deducted elsewhere in either of your income tax returns.

Duly complete this form and enclose it with your income tax return. Do not include any supporting documents, but keep them in case we ask for them.

1. You must have a physician complete the appropriate section of form TP-1029.8.66.2M-V, *Certificate Respecting the Treatment of Infertility*, which you can get on our website at www.revenuquebec.ca.

2. This condition does not apply if the centre is located outside Québec and the person undergoing the treatment lived outside Québec when the expenses were incurred.

3. See note 1.



Rate tables for the tax credit for the treatment of infertility

In the table below that corresponds to your family situation, find the tax credit rate for your family income (line 3 of section 2.1) and enter it on line 15 of section 2.2.

Rate of the tax credit if you have a spouse

Family income (\$)		Rate (%)	Family income (\$)		Rate (%)	Family income (\$)		Rate (%)
More than	Not more than		More than	Not more than		More than	Not more than	
0	50,919	80	75,085	76,292	59	100,457	101,666	38
50,919	52,127	79	76,292	77,501	58	101,666	102,874	37
52,127	53,336	78	77,501	78,708	57	102,874	104,082	36
53,336	54,544	77	78,708	79,917	56	104,082	105,290	35
54,544	55,753	76	79,917	81,125	55	105,290	106,498	34
55,753	56,960	75	81,125	82,333	54	106,498	107,707	33
56,960	58,169	74	82,333	83,542	53	107,707	108,915	32
58,169	59,377	73	83,542	84,750	52	108,915	110,124	31
59,377	60,585	72	84,750	85,958	51	110,124	111,332	30
60,585	61,793	71	85,958	87,166	50	111,332	112,540	29
61,793	63,001	70	87,166	88,375	49	112,540	113,748	28
63,001	64,210	69	88,375	89,583	48	113,748	114,955	27
64,210	65,418	68	89,583	90,792	47	114,955	116,164	26
65,418	66,626	67	90,792	92,000	46	116,164	117,372	25
66,626	67,834	66	92,000	93,208	45	117,372	118,581	24
67,834	69,043	65	93,208	94,417	44	118,581	119,789	23
69,043	70,251	64	94,417	95,623	43	119,789	120,998	22
70,251	71,459	63	95,623	96,832	42	120,998	122,206	21
71,459	72,668	62	96,832	98,040	41	122,206	or more	20
72,668	73,876	61	98,040	99,249	40			
73,876	75,085	60	99,249	100,457	39			

Rate of the tax credit if you do not have a spouse

Family income (\$)		Rate (%)	Family income (\$)		Rate (%)	Family income (\$)		Rate (%)
More than	Not more than		More than	Not more than		More than	Not more than	
0	25,460	80	37,542	38,146	59	50,229	50,832	38
25,460	26,063	79	38,146	38,751	58	50,832	51,437	37
26,063	26,667	78	38,751	39,354	57	51,437	52,041	36
26,667	27,272	77	39,354	39,959	56	52,041	52,645	35
27,272	27,876	76	39,959	40,563	55	52,645	53,249	34
27,876	28,480	75	40,563	41,167	54	53,249	53,853	33
28,480	29,084	74	41,167	41,771	53	53,853	54,458	32
29,084	29,689	73	41,771	42,375	52	54,458	55,061	31
29,689	30,293	72	42,375	42,979	51	55,061	55,666	30
30,293	30,897	71	42,979	43,583	50	55,666	56,269	29
30,897	31,500	70	43,583	44,188	49	56,269	56,874	28
31,500	32,105	69	44,188	44,791	48	56,874	57,478	27
32,105	32,709	68	44,791	45,395	47	57,478	58,083	26
32,709	33,314	67	45,395	45,999	46	58,083	58,686	25
33,314	33,917	66	45,999	46,604	45	58,686	59,291	24
33,917	34,521	65	46,604	47,208	44	59,291	59,895	23
34,521	35,126	64	47,208	47,812	43	59,895	60,499	22
35,126	35,729	63	47,812	48,416	42	60,499	61,103	21
35,729	36,334	62	48,416	49,021	41	61,103	or more	20
36,334	36,937	61	49,021	49,625	40			
36,937	37,542	60	49,625	50,229	39			

