

Tax Credit for the Treatment of Infertility

You must complete this form if you are claiming, on line 462 of your 2018 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, 2018 (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, 2018. If you are claiming the credit for a person who died in 2018, 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 2018 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 maximum of three in vitro fertilization cycles: a single in vitro fertilization cycle, in the case of a woman 36 years of age or under, and 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, 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	51,337	80	75,701	76,918	59	101,281	102,500	38
51,337	52,554	79	76,918	78,137	58	102,500	103,718	37
52,554	53,773	78	78,137	79,353	57	103,718	104,935	36
53,773	54,991	77	79,353	80,572	56	104,935	106,153	35
54,991	56,210	76	80,572	81,790	55	106,153	107,371	34
56,210	57,427	75	81,790	83,008	54	107,371	108,590	33
57,427	58,646	74	83,008	84,227	53	108,590	109,808	32
58,646	59,864	73	84,227	85,445	52	109,808	111,027	31
59,864	61,082	72	85,445	86,663	51	111,027	112,245	30
61,082	62,300	71	86,663	87,881	50	112,245	113,463	29
62,300	63,518	70	87,881	89,100	49	113,463	114,681	28
63,518	64,737	69	89,100	90,318	48	114,681	115,898	27
64,737	65,954	68	90,318	91,536	47	115,898	117,117	26
65,954	67,172	67	91,536	92,754	46	117,117	118,334	25
67,172	68,390	66	92,754	93,972	45	118,334	119,553	24
68,390	69,609	65	93,972	95,191	44	119,553	120,771	23
69,609	70,827	64	95,191	96,407	43	120,771	121,990	22
70,827	72,045	63	96,407	97,626	42	121,990	123,208	21
72,045	73,264	62	97,626	98,844	41	123,208	or more	20
73,264	74,482	61	98,844	100,063	40			
74,482	75,701	60	100,063	101,281	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	25,669	80	37,850	38,459	59	50,641	51,249	38
25,669	26,277	79	38,459	39,069	58	51,249	51,859	37
26,277	26,886	78	39,069	39,677	57	51,859	52,468	36
26,886	27,496	77	39,677	40,287	56	52,468	53,077	35
27,496	28,105	76	40,287	40,896	55	53,077	53,686	34
28,105	28,714	75	40,896	41,505	54	53,686	54,295	33
28,714	29,322	74	41,505	42,114	53	54,295	54,905	32
29,322	29,932	73	42,114	42,722	52	54,905	55,513	31
29,932	30,541	72	42,722	43,331	51	55,513	56,122	30
30,541	31,150	71	43,331	43,940	50	56,122	56,730	29
31,150	31,758	70	43,940	44,550	49	56,730	57,340	28
31,758	32,368	69	44,550	45,158	48	57,340	57,949	27
32,368	32,977	68	45,158	45,767	47	57,949	58,559	26
32,977	33,587	67	45,767	46,376	46	58,559	59,167	25
33,587	34,195	66	46,376	46,986	45	59,167	59,777	24
34,195	34,804	65	46,986	47,595	44	59,777	60,386	23
34,804	35,414	64	47,595	48,204	43	60,386	60,995	22
35,414	36,022	63	48,204	48,813	42	60,995	61,604	21
36,022	36,632	62	48,813	49,423	41	61,604	or more	20
36,632	37,240	61	49,423	50,032	40			
37,240	37,850	60	50,032	50,641	39			

