

Tax Credit for the Treatment of Infertility

You must complete this form if you are claiming, on line 462 of your 2019 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
<input type="text"/>	<input type="text"/>	<input type="text"/>

Last name of your spouse (if applicable)	First name	Social insurance number
<input type="text"/>	<input type="text"/>	<input type="text"/>

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	<input type="text"/>	<input type="text"/>
Amount from line 275 of the income tax return of your spouse on December 31, 2019 (if applicable)	+	2	<input type="text"/>	<input type="text"/>
Add lines 1 and 2.		3	Family income	<input type="text"/>

2.2 Tax credit for the treatment of infertility

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



General Information

To claim the tax credit, you must have been resident in Québec on December 31, 2019. If you are claiming the credit for a person who died in 2019, 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 2019 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	52,215	80	76,995	78,233	59	103,013	104,253	38
52,215	53,453	79	78,233	79,473	58	104,253	105,492	37
53,453	54,693	78	79,473	80,710	57	105,492	106,729	36
54,693	55,931	77	80,710	81,950	56	106,729	107,968	35
55,931	57,171	76	81,950	83,189	55	107,968	109,207	34
57,171	58,409	75	83,189	84,427	54	109,207	110,447	33
58,409	59,649	74	84,427	85,667	53	110,447	111,686	32
59,649	60,888	73	85,667	86,906	52	111,686	112,926	31
60,888	62,127	72	86,906	88,145	51	112,926	114,164	30
62,127	63,365	71	88,145	89,384	50	114,164	115,403	29
63,365	64,604	70	89,384	90,624	49	115,403	116,642	28
64,604	65,844	69	90,624	91,862	48	116,642	117,880	27
65,844	67,082	68	91,862	93,101	47	117,880	119,120	26
67,082	68,321	67	93,101	94,340	46	119,120	120,358	25
68,321	69,559	66	94,340	95,579	45	120,358	121,597	24
69,559	70,799	65	95,579	96,819	44	121,597	122,836	23
70,799	72,038	64	96,819	98,056	43	122,836	124,076	22
72,038	73,277	63	98,056	99,295	42	124,076	125,315	21
73,277	74,517	62	99,295	100,534	41	125,315	or more	20
74,517	75,756	61	100,534	101,774	40			
75,756	76,995	60	101,774	103,013	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	26,108	80	38,497	39,117	59	51,507	52,125	38
26,108	26,726	79	39,117	39,737	58	52,125	52,746	37
26,726	27,346	78	39,737	40,355	57	52,746	53,365	36
27,346	27,966	77	40,355	40,976	56	53,365	53,985	35
27,966	28,586	76	40,976	41,595	55	53,985	54,604	34
28,586	29,205	75	41,595	42,215	54	54,604	55,223	33
29,205	29,823	74	42,215	42,834	53	55,223	55,844	32
29,823	30,444	73	42,834	43,453	52	55,844	56,462	31
30,444	31,063	72	43,453	44,072	51	56,462	57,082	30
31,063	31,683	71	44,072	44,691	50	57,082	57,700	29
31,683	32,301	70	44,691	45,312	49	57,700	58,321	28
32,301	32,921	69	45,312	45,930	48	58,321	58,940	27
32,921	33,541	68	45,930	46,550	47	58,940	59,560	26
33,541	34,161	67	46,550	47,169	46	59,560	60,179	25
34,161	34,780	66	47,169	47,789	45	60,179	60,799	24
34,780	35,399	65	47,789	48,409	44	60,799	61,419	23
35,399	36,020	64	48,409	49,028	43	61,419	62,038	22
36,020	36,638	63	49,028	49,648	42	62,038	62,657	21
36,638	37,258	62	49,648	50,268	41	62,657	or more	20
37,258	37,877	61	50,268	50,888	40			
37,877	38,497	60	50,888	51,507	39			



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