

Tax Credit for the Treatment of Infertility

You must complete this form if you are claiming, on line 462 of your 2020 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, 2020 (if applicable)	+	2
Add lines 1 and 2.	=	3
Family income		

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).	=	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.	-	19
Enter the result on line 462 of your income tax return.	=	20
Tax credit for the treatment of infertility		



General Information

To claim the tax credit, you must have been resident in Québec on December 31, 2020. If you are claiming the credit for a person who died in 2020, 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 2020 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	53,113	80	78,319	79,579	59	104,785	106,046	38
53,113	54,372	79	79,579	80,840	58	106,046	107,306	37
54,372	55,634	78	80,840	82,098	57	107,306	108,565	36
55,634	56,893	77	82,098	83,360	56	108,565	109,825	35
56,893	58,154	76	83,360	84,620	55	109,825	111,085	34
58,154	59,414	75	84,620	85,879	54	111,085	112,347	33
59,414	60,675	74	85,879	87,140	53	112,347	113,607	32
60,675	61,935	73	87,140	88,401	52	113,607	114,868	31
61,935	63,196	72	88,401	89,661	51	114,868	116,128	30
63,196	64,455	71	89,661	90,921	50	116,128	117,388	29
64,455	65,715	70	90,921	92,183	49	117,388	118,648	28
65,715	66,977	69	92,183	93,442	48	118,648	119,908	27
66,977	68,236	68	93,442	94,702	47	119,908	121,169	26
68,236	69,496	67	94,702	95,963	46	121,169	122,428	25
69,496	70,755	66	95,963	97,223	45	122,428	123,688	24
70,755	72,017	65	97,223	98,484	44	123,688	124,949	23
72,017	73,277	64	98,484	99,743	43	124,949	126,210	22
73,277	74,537	63	99,743	101,003	42	126,210	127,470	21
74,537	75,799	62	101,003	102,263	41	127,470		20
75,799	77,059	61	102,263	103,525	40			
77,059	78,319	60	103,525	104,785	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	26,557	80	39,159	39,790	59	52,393	53,022	38
26,557	27,186	79	39,790	40,420	58	53,022	53,653	37
27,186	27,816	78	40,420	41,049	57	53,653	54,283	36
27,816	28,447	77	41,049	41,681	56	54,283	54,914	35
28,447	29,078	76	41,681	42,310	55	54,914	55,543	34
29,078	29,707	75	42,310	42,941	54	55,543	56,173	33
29,707	30,336	74	42,941	43,571	53	56,173	56,805	32
30,336	30,968	73	43,571	44,200	52	56,805	57,433	31
30,968	31,597	72	44,200	44,830	51	57,433	58,064	30
31,597	32,228	71	44,830	45,460	50	58,064	58,692	29
32,228	32,857	70	45,460	46,091	49	58,692	59,324	28
32,857	33,487	69	46,091	46,720	48	59,324	59,954	27
33,487	34,118	68	46,720	47,351	47	59,954	60,584	26
34,118	34,749	67	47,351	47,980	46	60,584	61,214	25
34,749	35,378	66	47,980	48,611	45	61,214	61,845	24
35,378	36,008	65	48,611	49,242	44	61,845	62,475	23
36,008	36,640	64	49,242	49,871	43	62,475	63,105	22
36,640	37,268	63	49,871	50,502	42	63,105	63,735	21
37,268	37,899	62	50,502	51,133	41	63,735		20
37,899	38,528	61	51,133	51,763	40			
38,528	39,159	60	51,763	52,393	39			

