

Tax Credit for the Treatment of Infertility

You must complete this form if you are claiming, on line 462 of your 2021 income tax return, the tax credit for the treatment of infertility.

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

If you are claiming the tax credit for in vitro fertilization expenses paid before November 15, 2021, 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, 2021 (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 or paid after November 14, 2021, for an artificial insemination 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, 2021. If you are claiming the credit for a person who died in 2021, 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 2021 for an in vitro fertilization treatment or for an artificial insemination treatment if the expenses were paid after November 14, 2021, provided the treatment enables you or your spouse to have a child.

However, if the expenses were paid before November 15, 2021, for an in vitro fertilization treatment, the following conditions must be met:

- Neither you nor your spouse had a child before the start of the in vitro fertilization treatment for which the expenses were paid.
- A physician certifies¹ 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 are attributable to a maximum of three in vitro fertilization cycles: one at 36 years of age or under and no more than two at 37 years of age or over.

To be eligible, the expenses must be related to an in vitro fertilization or artificial insemination activity that meets the following conditions:

- The cost of the activity is not covered by a health insurance plan and cannot be reimbursed to the person undergoing the treatment.
- If the in vitro fertilization treatment was performed before November 15, 2021, it involved 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.
- If the in vitro fertilization treatment was performed after November 14, 2021, it involved the transfer of a number of embryos that complies with the *Act respecting clinical and research activities relating to assisted procreation*.
- The treatment is administered at a centre for assisted procreation that holds a licence issued under the Act.²

Specifically, the following are eligible expenses:

- expenses paid for an in vitro fertilization activity carried out by a physician;
- expenses paid after November 14, 2021, for an artificial insemination 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 or, if the expenses were paid after November 14, 2021, an artificial insemination 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 or, if the expenses were paid after November 14, 2021, an artificial insemination 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 or, if the expenses were paid after November 14, 2021, an artificial insemination 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 within a radius of at least 200 kilometres from the locality where the person lives.

The maximum amount of eligible expenses paid by you and your spouse (if applicable) 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 the 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 in vitro fertilization treatment or, if performed after November 14, 2021, the artificial insemination 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	53,782	80	79,306	80,582	59	106,105	107,382	38
53,782	55,057	79	80,582	81,859	58	107,382	108,658	37
55,057	56,335	78	81,859	83,132	57	108,658	109,933	36
56,335	57,610	77	83,132	84,410	56	109,933	111,209	35
57,610	58,887	76	84,410	85,686	55	111,209	112,485	34
58,887	60,163	75	85,686	86,961	54	112,485	113,763	33
60,163	61,440	74	86,961	88,238	53	113,763	115,038	32
61,440	62,715	73	88,238	89,515	52	115,038	116,315	31
62,715	63,992	72	89,515	90,791	51	116,315	117,591	30
63,992	65,267	71	90,791	92,067	50	117,591	118,867	29
65,267	66,543	70	92,067	93,345	49	118,867	120,143	28
66,543	67,821	69	93,345	94,619	48	120,143	121,419	27
67,821	69,096	68	94,619	95,895	47	121,419	122,696	26
69,096	70,372	67	95,895	97,172	46	122,696	123,971	25
70,372	71,647	66	97,172	98,448	45	123,971	125,246	24
71,647	72,924	65	98,448	99,725	44	125,246	126,523	23
72,924	74,200	64	99,725	101,000	43	126,523	127,800	22
74,200	75,476	63	101,000	102,276	42	127,800	129,076	21
75,476	76,754	62	102,276	103,552	41	129,076	or more	20
76,754	78,030	61	103,552	104,829	40			
78,030	79,306	60	104,829	106,105	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	26,892	80	39,652	40,291	59	53,053	53,690	38
26,892	27,529	79	40,291	40,929	58	53,690	54,329	37
27,529	28,166	78	40,929	41,566	57	54,329	54,967	36
28,166	28,805	77	41,566	42,206	56	54,967	55,606	35
28,805	29,444	76	42,206	42,843	55	55,606	56,243	34
29,444	30,081	75	42,843	43,482	54	56,243	56,881	33
30,081	30,718	74	43,482	44,120	53	56,881	57,521	32
30,718	31,358	73	44,120	44,757	52	57,521	58,157	31
31,358	31,995	72	44,757	45,395	51	58,157	58,796	30
31,995	32,634	71	45,395	46,033	50	58,796	59,432	29
32,634	33,271	70	46,033	46,672	49	59,432	60,071	28
33,271	33,909	69	46,672	47,309	48	60,071	60,709	27
33,909	34,548	68	47,309	47,948	47	60,709	61,347	26
34,548	35,187	67	47,948	48,585	46	61,347	61,985	25
35,187	35,824	66	48,585	49,223	45	61,985	62,624	24
35,824	36,462	65	49,223	49,862	44	62,624	63,262	23
36,462	37,102	64	49,862	50,499	43	63,262	63,900	22
37,102	37,738	63	50,499	51,138	42	63,900	64,538	21
37,738	38,377	62	51,138	51,777	41	64,538	or more	20
38,377	39,013	61	51,777	52,415	40			
39,013	39,652	60	52,415	53,053	39			

