

## Tax Credit for the Treatment of Infertility

You must complete this form if you wish to claim a refundable tax credit for expenses related to the treatment of infertility by artificial insemination or in vitro fertilization.

To be entitled to the tax credit, you must have been resident in Québec on December 31 of the year concerned. If you are claiming the credit for a deceased person, he or she must have been resident in Québec on the date of death. The credit is equal to 50% of all the eligible expenses paid in the year relating to treatments undergone by you or your spouse to enable you to become parents. As such expenses are subject to an annual ceiling of \$20,000, the maximum credit that may be claimed is \$10,000 per year.

All medical expenses incurred for the treatment of infertility by artificial insemination or in vitro fertilization are eligible for the tax credit. Such expenses include, in particular, fees paid to a physician or fees paid to a private or public hospital centre as well as amounts paid for medication recorded by a pharmacist, provided the expenses have not been reimbursed and do not qualify for reimbursement. Eligible expenses also include travel and accommodation expenses incurred in order to obtain medical services that are not available in Québec within 250 kilometres of the locality in which the person undergoing treatment resides. For more information regarding the list of eligible medical expenses, consult the brochure *Medical Expenses* (IN-130-V).

Expenses eligible for this tax credit may not be claimed as expenses incurred to obtain medical services not available in your area, and do not qualify for the amount for medical expenses or the refundable tax credit for medical expenses.

To claim the tax credit, complete this form and enclose it and all supporting documents with your income tax return.

Year concerned	_____
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### 1 Information about you and your spouse

Last name	First name	Social insurance number
_____	_____	_____
Last name of spouse	First name	Social insurance number
_____	_____	_____

### 2 Calculation of the tax credit for the treatment of infertility

Fees paid to a physician or to a private or public hospital centre			1
Cost of medication recorded by a pharmacist	+		2
Travel expenses	+		3
Accommodation expenses	+		4
Other eligible expenses	+		5
Add lines 1 through 5 ( <b>maximum: \$20,000</b> ).		<b>Total expenses</b>	= 6
Rate used to convert the amount to a tax credit	x	<b>50%</b>	
Multiply line 6 by 50% ( <b>maximum: \$10,000 per year</b> ).	=		7
Tax credit claimed by your spouse (line 462 of <b>his or her</b> income tax return)	-		8
Subtract line 8 from line 7. Carry the result to line 462 of your income tax return.		<b>Tax credit for the treatment of infertility</b>	= 9