

Tax Credit for the Treatment of Infertility

You must complete this form if you wish to claim the tax credit for the treatment of infertility for expenses related to an in vitro fertilization treatment.

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 or your spouse to become a parent. As such expenses are subject to an annual ceiling of \$20,000, the maximum credit that may be claimed is \$10,000 per year.

Expenses related to an in vitro fertilization treatment are considered eligible expenses only if the treatment

- is not covered by a health insurance plan;
- is undergone by a woman of childbearing age;
- 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*;
- involves the expected 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 36 years of age or younger, **or**
 - a maximum of three embryos, in the case of a woman 37 years of age or older.

Eligible expenses include the following expenses, provided that they have not been reimbursed and do not qualify for reimbursement:

- expenses paid for one or more in vitro fertilization treatments provided by a physician; **and**
- expenses paid for medications, the purchase of which is recorded by a pharmacist, that are not covered by the Québec prescription drug insurance plan.

Eligible expenses also include travel and lodging 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.

To claim the tax credit, complete this form and enclose it with your income tax return. Do not enclose your supporting documents, but keep them in case we ask for them.

Year	
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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 for one or more in vitro fertilization treatments provided by a physician			1
Cost of medication, the purchase of which is recorded by a pharmacist	+		2
Travel expenses	+		3
Lodging expenses	+		4
Add lines 1 through 4 (maximum \$20,000).		Total expenses	= 5
Rate used to convert the amount to a tax credit	x	50%	
Multiply line 5 by 50% (maximum: \$10,000 per year).	=		6
Tax credit claimed by your spouse (line 462 of his or her income tax return)	-		7
Subtract line 7 from line 6. Carry the result to line 462 of your income tax return.		Tax credit for the treatment of infertility	= 8