

Tax Credit for the Treatment of Infertility

You must complete this form if you are claiming, on line 462 of your 2015 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 style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Last name of your spouse (if applicable)	First name	Social insurance number
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" 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 style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Amount from line 275 of the income tax return of your spouse on December 31, 2015 (if applicable)	+	2	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Add lines 1 and 2.	=	Family income	3	<input style="width: 95%;" type="text"/>

2.2 Tax credit for the treatment of infertility

		A		B	
		Expenses incurred before November 11, 2015, and paid during the year		Expenses incurred after November 10, 2015, and paid during the year	
Expenses paid for an in vitro fertilization activity carried out by a physician		4	<input style="width: 95%;" type="text"/>	4	<input style="width: 95%;" type="text"/>
Expenses paid for an assessment	+	5	<input style="width: 95%;" type="text"/>	5	<input style="width: 95%;" type="text"/>
Cost of drugs that are prescribed by a physician and whose purchase is registered by a pharmacist	+	6	<input style="width: 95%;" type="text"/>	6	<input style="width: 95%;" type="text"/>
Travel expenses	+	7	<input style="width: 95%;" type="text"/>	7	<input style="width: 95%;" type="text"/>
Lodging expenses	+	8	<input style="width: 95%;" type="text"/>	8	<input style="width: 95%;" type="text"/>
Add lines 4 through 8 of each column.	=	9	<input style="width: 95%;" type="text"/>	9	<input style="width: 95%;" type="text"/>

Multiply line 9 of column A by 50% (maximum \$10,000).	x	50%			
	=	10	<input style="width: 95%;" type="text"/>		
Amount from line 9 of column A	+	11	<input style="width: 95%;" type="text"/>		
Add lines 9 and 11 of column B (maximum \$20,000).	=	12	<input style="width: 95%;" type="text"/>		
Amount from line 9 of column A	-	13	<input style="width: 95%;" type="text"/>		
Subtract line 13 from line 12. If the result is negative, enter 0.	=	14	<input style="width: 95%;" type="text"/>		
Rate based on your family situation and family income (see the tables on page 3)	x	15	%		
Multiply line 14 by line 15.	=	16	<input style="width: 95%;" type="text"/>		
Amount from line 10 of column A	+	17	<input style="width: 95%;" type="text"/>		
Add lines 16 and 17.	=	18	<input style="width: 95%;" type="text"/>		
Tax credit claimed by your spouse on line 462 of his or her income tax return	-	19	<input style="width: 95%;" type="text"/>		
Subtract line 19 from line 18.					
Enter the result on line 462 of your income tax return	=	Tax credit for the treatment of infertility	20	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

General information

To claim the tax credit, you must have been resident in Québec on December 31, 2015. If you are claiming the credit for a person who died in 2015, 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 2015 for an in vitro fertilization treatment that enables you or your spouse to have a child. In the case of expenses incurred after November 10, 2015, 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 single in vitro fertilization cycle, in the case of a woman 36 years of age or under, or to 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 36 years of age or under, **or** a maximum of three embryos, in the case of a woman 37 years of age or over, if the transfer is carried out **before** November 11, 2015; or
 - a maximum of two embryos, in the case of a woman 37 years of age or over, if the transfer is carried out **after** November 10, 2015.
- 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 a radius of 250 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.

Enclose this form, duly completed, 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 at www.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	50,000	80	73,729	74,915	59	98,644	99,831	38
50,000	51,186	79	74,915	76,102	58	99,831	101,017	37
51,186	52,373	78	76,102	77,288	57	101,017	102,203	36
52,373	53,559	77	77,288	78,475	56	102,203	103,390	35
53,559	54,746	76	78,475	79,661	55	103,390	104,576	34
54,746	55,932	75	79,661	80,847	54	104,576	105,763	33
55,932	57,119	74	80,847	82,034	53	105,763	106,949	32
57,119	58,305	73	82,034	83,220	52	106,949	108,136	31
58,305	59,492	72	83,220	84,407	51	108,136	109,322	30
59,492	60,678	71	84,407	85,593	50	109,322	110,508	29
60,678	61,864	70	85,593	86,780	49	110,508	111,695	28
61,864	63,051	69	86,780	87,966	48	111,695	112,881	27
63,051	64,237	68	87,966	89,153	47	112,881	114,068	26
64,237	65,424	67	89,153	90,339	46	114,068	115,254	25
65,424	66,610	66	90,339	91,525	45	115,254	116,441	24
66,610	67,797	65	91,525	92,712	44	116,441	117,627	23
67,797	68,983	64	92,712	93,898	43	117,627	118,814	22
68,983	70,169	63	93,898	95,085	42	118,814	120,000	21
70,169	71,356	62	95,085	96,271	41	120,000	or more	20
71,356	72,542	61	96,271	97,458	40			
72,542	73,729	60	97,458	98,644	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	25,000	80	36,864	37,458	59	49,322	49,915	38
25,000	25,593	79	37,458	38,051	58	49,915	50,508	37
25,593	26,186	78	38,051	38,644	57	50,508	51,102	36
26,186	26,780	77	38,644	39,237	56	51,102	51,695	35
26,780	27,373	76	39,237	39,831	55	51,695	52,288	34
27,373	27,966	75	39,831	40,424	54	52,288	52,881	33
27,966	28,559	74	40,424	41,017	53	52,881	53,475	32
28,559	29,153	73	41,017	41,610	52	53,475	54,068	31
29,153	29,746	72	41,610	42,203	51	54,068	54,661	30
29,746	30,339	71	42,203	42,797	50	54,661	55,254	29
30,339	30,932	70	42,797	43,390	49	55,254	55,847	28
30,932	31,525	69	43,390	43,983	48	55,847	56,441	27
31,525	32,119	68	43,983	44,576	47	56,441	57,034	26
32,119	32,712	67	44,576	45,169	46	57,034	57,627	25
32,712	33,305	66	45,169	45,763	45	57,627	58,220	24
33,305	33,898	65	45,763	46,356	44	58,220	58,814	23
33,898	34,492	64	46,356	46,949	43	58,814	59,407	22
34,492	35,085	63	46,949	47,542	42	59,407	60,000	21
35,085	35,678	62	47,542	48,136	41	60,000	or more	20
35,678	36,271	61	48,136	48,729	40			
36,271	36,864	60	48,729	49,322	39			