

Tax Credit for the Treatment of Infertility

You must complete this form if you are claiming, on line 462 of your 2016 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, 2016 (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		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, 2016. If you are claiming the credit for a person who died in 2016, 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 2016 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 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 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 a radius of
 - at least 250 kilometres from the locality where the person lives, if the expenses were incurred before July 1, 2016; or
 - at least 200 kilometres from the locality where the person lives, if the expenses were incurred after June 30, 2016.

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	50,545	80	74,533	75,732	59	99,719	100,919	38
50,545	51,744	79	75,732	76,932	58	100,919	102,118	37
51,744	52,944	78	76,932	78,130	57	102,118	103,317	36
52,944	54,143	77	78,130	79,330	56	103,317	104,517	35
54,143	55,343	76	79,330	80,529	55	104,517	105,716	34
55,343	56,542	75	80,529	81,728	54	105,716	106,916	33
56,542	57,742	74	81,728	82,928	53	106,916	108,115	32
57,742	58,941	73	82,928	84,127	52	108,115	109,315	31
58,941	60,140	72	84,127	85,327	51	109,315	110,514	30
60,140	61,339	71	85,327	86,526	50	110,514	111,713	29
61,339	62,538	70	86,526	87,726	49	111,713	112,912	28
62,538	63,738	69	87,726	88,925	48	112,912	114,111	27
63,738	64,937	68	88,925	90,125	47	114,111	115,311	26
64,937	66,137	67	90,125	91,324	46	115,311	116,510	25
66,137	67,336	66	91,324	92,523	45	116,510	117,710	24
67,336	68,536	65	92,523	93,723	44	117,710	118,909	23
68,536	69,735	64	93,723	94,921	43	118,909	120,109	22
69,735	70,934	63	94,921	96,121	42	120,109	121,308	21
70,934	72,134	62	96,121	97,320	41	121,308	or more	20
72,134	73,333	61	97,320	98,520	40			
73,333	74,533	60	98,520	99,719	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	25,273	80	37,266	37,866	59	49,860	50,459	38
25,273	25,872	79	37,866	38,466	58	50,459	51,059	37
25,872	26,471	78	38,466	39,065	57	51,059	51,659	36
26,471	27,072	77	39,065	39,665	56	51,659	52,258	35
27,072	27,671	76	39,665	40,265	55	52,258	52,858	34
27,671	28,271	75	40,265	40,865	54	52,858	53,457	33
28,271	28,870	74	40,865	41,464	53	53,457	54,058	32
28,870	29,471	73	41,464	42,064	52	54,058	54,657	31
29,471	30,070	72	42,064	42,663	51	54,657	55,257	30
30,070	30,670	71	42,663	43,263	50	55,257	55,856	29
30,670	31,269	70	43,263	43,863	49	55,856	56,456	28
31,269	31,869	69	43,863	44,462	48	56,456	57,056	27
31,869	32,469	68	44,462	45,062	47	57,056	57,656	26
32,469	33,069	67	45,062	45,661	46	57,656	58,255	25
33,069	33,668	66	45,661	46,262	45	58,255	58,855	24
33,668	34,267	65	46,262	46,861	44	58,855	59,455	23
34,267	34,868	64	46,861	47,461	43	59,455	60,055	22
34,868	35,467	63	47,461	48,060	42	60,055	60,654	21
35,467	36,067	62	48,060	48,661	41	60,654	or more	20
36,067	36,666	61	48,661	49,260	40			
36,666	37,266	60	49,260	49,860	39			