ARTISTS

If you are an artist and your services have been retained under an employment contract, your employer has the same obligations under Québec tax legislation as any other employer.

However, you may choose to be considered self-employed if, in a given year:

• you signed contracts with one or more producers;
• you worked in a field of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists.

If, as an artist resident in Canada, you inform a producer that you have chosen to be considered self-employed, the producer has none of the fiscal obligations an employer would have with regard to you.

For more information, refer to the current version of the following interpretation bulletins:

• Fiscal obligations of a person who employs an artist working in one of the fields of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists (IMP. 90-3).
• The fiscal status of an artist working in one of the fields of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists (IMP. 1015-5).
• The fiscal status of an artist working in one of the fields of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists (IMP. 80-3).

HELP IN DETERMINING YOUR STATUS

If you and your employer disagree on your status, you can ask us for a ruling by filing the following forms:

• Application for Determination of Status as an Employee or a Self-Employed Person (RR-65-A).
• Questionnaire for Determination of Status as an Employee or a Self-Employed Person (RR-65).
• Application for Determination of Status as an Employee or a Self-Employed Person (RR-65).

The Canada Revenue Agency also publishes a guide for employers and workers entitled Employee or Self-Employed? (RC4110).

Note that our criteria may differ from those used by other government departments and agencies. We are not bound by decisions concerning a worker’s status rendered by other government bodies under laws other than those that we administer.

This publication is provided for information purposes only. It does not constitute a legal interpretation of the Taxation Act or any other legislation.

IMPORTANCE OF DETERMINING YOUR STATUS

Even if you consider yourself to be self-employed or are considered as such by your work provider, you may still be considered an employee according to our criteria.

Your employer might even encourage you to become self-employed. However, the fact that you and your employer agree on your status does not mean we will consider you to be self-employed. —You may, during an audit, assess the situation and conclude that you are actually an employee. In such a case, your employer would then have to pay your employer contributions that should have been remitted.

TO CONTACT US

Online
www.revenuquebec.ca

By telephone
Individuals and individuals in business
Monday to Friday: 9:30 a.m. to 3:30 p.m.
Québec City: 418 659-6293 514 864-6293 1 800 267-6293 (toll-free)
Montreal: 514 873-4692 1 800 567-4692 (toll-free)

Businesses, employers and agents for consumption taxes
Monday, Tuesday, Thursday and Friday: 10:00 a.m. to 4:00 p.m.
Wednesday: 10:00 a.m. to 12:00 p.m.
Québec City: 418 659-4692 514 873-4692 1 800 567-4692 (toll-free)
Montreal: 514 864-6293

Complaints – Bureau de la protection des droits de la clientèle
Monday to Friday: 8:30 a.m. to 10:00 a.m. and 1:00 p.m. to 4:30 p.m.
Québec City: 418 659-4692 514 873-4692 1 800 267-6293 (toll-free)
Montreal: 514 864-6293

By mail
Individuals and individuals in business
Montréal, Longueuil, Laval, Montérégie and Estrie
Direction principale des relations avec la clientèle des particuliers
Renouveau-Guerbeau C.P. 6300, succursale Place-Desjardins 3800, rue de Marly Québec (Québec) G1X 4A4

Businesses, employers and agents for consumption taxes
Montréal, Longueuil, Laval, Montérégie and Estrie
Direction principale des relations avec les entreprises du Baldwin-Guerbeau C.P. 6300, rue de Marly Québec (Québec) G1X 4A4

Complaints – Bureau de la protection des droits de la clientèle
Montréal-Guerbeau C.P. 6300, succursale Place-Desjardins 3800, rue de Marly Québec (Québec) G1X 4A4

Note: This publication is also available in French and is entitled Travailleur autonome ou salarié? (IN-101).
As a worker, you can be either a **self-employed person** or an **employee**. The distinction is important, as your tax obligations differ depending on your status.

A self-employed person is an individual who operates a business to make a profit and who may or may not have employees.

For information on the tax obligations of self-employed persons, refer to Are You Self-Employed? Taxation Reference Tool (IN-300-V).

### CRITERIA USED TO DETERMINE YOUR STATUS

**You are considered to be self-employed if you are free to choose the means of carrying out a contract and no relationship of subordination exists between you and your client.**

Conversely, you are considered to be an **employee** if, under a written or verbal contract, you undertake for a limited time to do work for remuneration under the direction or control of an employer.

More specifically, your status is determined by the following six criteria:

- **Subordination to an employer**
- **Financial liability**
- **Ownership of tools**
- **The degree to which your work is integral to the activities of your employer**
- **Whether your work ends upon achieving a specific result**
- **The agreement between you and your employer**

The six criteria are described in further detail below and in the current version of interpretation bulletin RRQ-1-1, Status of Workers.

#### Subordination to an employer

**Subordination to an employer is the most important criterion for determining whether you are self-employed or an employee.**

If you are **self-employed**, you are not subordinate to an employer—your client does not usually set your work schedule or decide where or how you will do the work. Nor can your client prevent you from getting help, hiring a substitute or offering your services to more than one client. If, however, you personally entered into your relationship with your client or employer, you are considered to be an employee.

If you are **employee**, you are subordinate to an employer. The degree to which your work is integral to the activities of your employer helps determine the nature of the relationship that exists between you and your employer. If you are self-employed, you can earn profits; however, you can also incur losses. In addition, you must cover your business’s operating costs, such as the cost of meals, transportation and accommodation. If you are an employee, your employer covers the business’ operating costs, and you assume no financial risk. Losses incurred by the business therefore have no direct effect on your salary. You are also entitled to annual vacation, paid leave and fringe benefits.

#### Financial liability

**Your level of financial liability helps determine the nature of the relationship that exists between you and your client or employer.**

If you are self-employed, you can earn profits; however, you can also incur losses. In addition, you must cover your business’s operating costs, such as the cost of meals, transportation and accommodation. If you are an employee, your employer covers the business’ operating costs, and you assume no financial risk. Losses incurred by the business therefore have no direct effect on your salary. You are also entitled to annual vacation, paid leave and fringe benefits.

#### Ownership of tools

**Determining who owns the tools at your disposal (that is, the items, instruments, equipment and materials needed to carry out your work) can also help determine your status.**

If you are self-employed, you personally own the tools you use to perform your tasks. If you are an employee, you generally use tools owned by your employer. Whether your work is integral to the activities of your employer.

#### The degree to which your work is integral to the activities of your employer

This criterion must be considered from your point of view.

If the services you render are not part of the business’s usual activities (for example, if you are an outside consultant), you are self-employed. As such, you can offer your services to more than one client. If, however, the services you render are integral to the business’s activities, you are probably an employee. For example, you may be considered an employee if you:

- sell a business’s products and sales are among the business’s activities; or
- earn income primarily by working for a single employer.

#### Whether your work ends upon achieving specific result

If your services are retained for the purpose of completing a specific task, and you are free to determine the methods you will use to achieve the desired results, you are self-employed. In such a case, your business relationship with your client ends once those results have been achieved.

If, however, you personally entered into your employer’s service for a certain period of time, you are an employee.
A self-employed person is an individual who operates a business to make a profit and who may or may not have employees. For information on the tax obligations of self-employed persons, refer to Are You Self-Employed? Taxation Reference Tool (IN-300-V).

A self-employed person is an individual who operates a business to make a profit and who may or may not have employees. The distinction is important, as your tax obligations differ depending on your status. The six criteria are described in further detail below and in the current version of interpretation bulletin RRQ. 1-1, Status of Workers.

## CRITERIA USED TO DETERMINE YOUR STATUS

You are considered to be self-employed if you are free to choose the means of carrying out a contract and no relationship of subordination exists between you and your client. Conversely, you are considered to be an employee if, under a written or verbal contract, you undertake for a limited time to do work for remuneration under the direction or control of an employer.

More specifically, your status is determined by the following six criteria:

- subordination to an employer
- financial liability
- ownership of tools
- the degree to which your work is integral to the activities of your work provider
- whether your work ends upon achieving a specific result
- the agreement between you and your work provider

The six criteria are described in further detail below and in the current version of interpretation bulletin RRQ. 1-1, Status of Workers.

### Subordination to an employer

Subordination to an employer is the most important criterion for determining whether you are self-employed or an employee.

If you are self-employed, you are not subordinate to an employer—your client does not usually set your work schedule or decide where or how you will do the work. Nor can your client prevent you from getting help, hiring a substitute or offering your services to more than one client. If, however, you personally entered into your relationship with your client ends once those results have been achieved. In such a case, your business is, all the items, instruments, equipment and materials needed to carry out your work can also help determine your status.

If you are an employee, however, you are subordinate to your employer, in that he or she:

- determines the conditions of your hiring and firing;
- sets your schedule and decides where you will work;
- defines your tasks and work methods;
- manages your activities and those of any substitute;
- controls the execution of your work and that of any substitute;
- may take disciplinary action against you.

Your employer also assumes the cost of any damages you may cause in performing your tasks, and generally covers expenses related to training, professional development and your workplace.

### Financial liability

Your level of financial liability helps determine the nature of the relationship that exists between you and your client or employer.

If you are self-employed, you can earn profits; however, you can also incur losses. In addition, you must cover your business’s operating costs, such as the cost of meals, transportation and accommodation.

If you are an employee, your employer covers the business’s operating costs, and you assume no financial risk. Losses incurred by the business therefore have no direct effect on your salary. You are also entitled to annual vacation, paid leave and fringe benefits.

### Ownership of tools

Determining who owns the tools at your disposal (that is, all the items, instruments, equipment and materials needed to carry out your work) can also help determine your status.

If you are self-employed, you personally supply your own tools and cover the related costs.

If you are an employee, you generally use tools owned by your employer, who covers the related costs (such as the cost of financing, operation and repairs).

### The degree to which your work is integral to the activities of your work provider

This criterion must be considered from your point of view.

If the services you render are not part of the business’s usual activities (for example, if you are an outside consultant), you are self-employed. As such, you can offer your services to more than one client.

If, however, the services you render are integral to the business’s activities, you are probably an employee. For example, you may be considered an employee if you:

- set a business’s products and sales are among the business’s activities; or
- earn income primarily by working for a single employer.

### Whether your work ends upon achieving specific result

If your services are retained for the purpose of completing a specific task, and you are free to determine the methods you will use to achieve the desired results, you are self-employed. In such a case, your business relationship with your client ends once those results have been achieved.

If, however, you personally entered into your employer’s service for a certain period of time, you are an employee.

The agreement between you and your work provider

Various aspects of the agreement between you and your work provider that determines your working conditions may be taken into consideration, such as:

- payment of CNESST premiums in respect of your salary;
- the overall interpretation of your contract and the terms of its renewal;
- eligibility for your employer’s group insurance plan; and
- severance pay.
As a worker, you can be either a self-employed person or an employee. The distinction is important, as your tax obligations differ depending on your status.

A self-employed person is an individual who operates a business to make a profit and who may or may not have employees.

For information on the tax obligations of self-employed persons, refer to Are You Self-Employed? Taxation Reference Tool (IN-300-V).

More specifically, your status is determined by the following six criteria:

- subordination to an employer
- financial liability
- ownership of tools
- the degree to which your work is integral to the activities of your work provider
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- sell a business’s products and sales are among the business’s activities; or
- earn income primarily by working for a single employer.

### Subordination to an employer

Subordination to an employer is the most important criterion for determining whether you are self-employed or an employee.

If you are self-employed, you are not subordinate to an employer—your client does not usually set your work schedule or decide where or how you will do the work. Nor can your client prevent you from getting help, hiring a substitute or offering your services to more than one client.

If you are an employee, however, you are subordinate to your employer, in that he or she:

- determines the conditions of your hiring and firing;
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- controls the execution of your work and that of any substitute;
- may take disciplinary action against you.

Your employer also assumes the cost of any damages you may cause in performing your tasks, and generally covers expenses related to training, professional development and your workplace.

### Financial liability

Your level of financial liability helps determine the nature of the relationship that exists between you and your client or employer.

If you are self-employed, you can earn profits; however, you can also incur losses. In addition, you must cover your business’s operating costs, such as the cost of meals, transportation and accommodation.

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If you are an employee, you generally use tools owned by your employer, who covers the related costs (such as the cost of financing, operation and repairs).

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Various aspects of the agreement between you and your work provider that determines your working conditions may be taken into consideration, such as:

- payment of CNESST premiums in respect of your salary;
- the overall interpretation of your contract and the terms of its renewal;
- eligibility for your employer’s group insurance plan; and
- severance pay.

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If your services are retained for the purpose of completing a specific task, and you are free to determine the methods you will use to achieve the desired results, you are self-employed. In such a case, your business relationship with your client ends once those results have been achieved.

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More specifically, your status is determined by the following six criteria:

- **subordination to an employer**
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If you are an employee, however, you are subordinate to your employer, in that he or she:

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- controls the execution of your work and that of any substitute;
- may take disciplinary action against you.

Your employer also assumes the cost of any damages you may cause in performing your tasks, and generally covers expenses related to training, professional development and your workplace.

### Financial liability

Your level of financial liability helps determine the nature of the relationship that exists between you and your client or employer.

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If you are an employee, you use tools owned by your employer, who covers the related costs.

### The degree to which your work is integral to the activities of your work provider

This criterion must be considered from your point of view.

If the services you render are not part of the business’s usual activities (for example, if you are an outside consultant), you are self-employed. As such, you can offer your services to more than one client.

If, however, the services you render are integral to the business’s activities, you are probably an employee. For example, you may be considered an employee if:

- sell a business’s products and sales are among the business’s activities; or
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### Whether your work ends upon achieving specific result

If your services are retained for the purpose of completing a specific task, and you are free to determine the methods you will use to achieve the desired results, you are self-employed. In such a case, your business relationship with your client ends once those results have been achieved.

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- may take disciplinary action against you.

Your employer also assumes the cost of any damages you may cause in performing your tasks, and generally covers expenses related to training, professional development and your workplace.

### Financial liability

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If, however, you personally entered into your employer’s service for a certain period of time, you are an **employee**.

Various aspects of the agreement between you and your work provider that determines your working conditions may be taken into consideration, such as:

- payment of ONESST premiums in respect of your salary;
- the overall interpretation of your contract and the terms of its renewal;
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IMPORANCE OF DETERMINING YOUR STATUS

If you are an artist and your services have been retained under an employment contract, your employer has the same obligations under Quebec tax legislation as any other employer.

However, you may choose to be considered self-employed if, in a given year:

• you signed contracts with one or more producers;
• you worked in a field of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists.

If, as an artist resident in Canada, you inform a producer that you have chosen to be considered self-employed, the producer has none of the fiscal obligations an employer would have with regard to you.

For more information, refer to the current version of the following interpretation bulletins:

• Fiscal obligations of a person who employs an artist working in one of the fields of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists (IMP. 1015-5)
• The fiscal status of an artist working in one of the fields of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists (IMP. 80-3).

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If you and your employer disagree on your status, you can ask us for a ruling by filing the following forms:

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The Canada Revenue Agency also publishes a guide for employers and workers entitled Employee or Self-Employed? (RC4110).

TO CONTACT US

Online
www.revenuquebec.ca

By telephone
Individuals and individuals in business
Monday to Friday: 8:30 a.m. to 4:30 p.m.
Quebec City: 418 863-6293
Montreal: 514 844-6299
1 800 267-6293 (toll-free)

Businesses, employers and agents for consumption taxes
Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.
Wednesday: 10:00 a.m. to 4:00 p.m.
Quebec City: 418 863-4952
Montreal: 514 873-4952
1 800 567-4952 (toll-free)

Complaints—Bureau de la protection des droits de la cliente
Monday to Friday: 8:30 a.m. to 4:30 p.m.
Quebec City: 418 852-6159
Montreal: 514 873-4650
1 800 361-3795 (toll-free)

By mail
Individuals and individuals in business
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For more information, refer to the current version of the following interpretation bulletins:

- **Fiscal obligations of a person who employs an artist working in one of the fields of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists (IMP. 1015-5)**
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  - Businesses, employers and agents for consumption taxes
    - Monday to Friday: 8:30 a.m. to 4:30 p.m.
    - Quebec City: C.P. 6000, Succursale Place-Desjardins
    - Montreal: C.P. 6000, Succursale Place-Desjardins

- **Complaints**
  - Bureau de la protection des droits de la clientèle
    - Montreal: 418 873-4052
    - Quebec City: 514 837-4052
    - 1 800 567-4692 (toll-free)

**EMPLOYEE OR SELF-EMPLOYED PERSON?**

www.revenuquebec.ca
ARTISTS

If you are an artist and your services have been retained under an employment contract, your employer has the same obligations under Quebec tax legislation as any other employer. However, you may choose to be considered self-employed if, in a given year:

- you signed contracts with one or more producers; and
- you worked in a field of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists.

If, as an artist resident in Canada, you inform a producer that you have chosen to be considered self-employed, the producer has none of the fiscal obligations an employer would have with regard to you.

For more information, refer to the current version of the following interpretation bulletins:

- Fiscal obligations of a person who employs an artist working in one of the fields of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists (IMP. 1015-5)
- The status of an artist working in one of the fields of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists (IMP. 80-3).

HELP IN DETERMINING YOUR STATUS

If you and your employer disagree on your status, you can ask us for a ruling by filing the following forms:

- Application for Determination of Status as an Employee or a Self-Employed Person (RR-65)
- Questionnaire for Determination of Status as an Employee or a Self-Employed Person (RR-65-A)

The Canada Revenue Agency also publishes a guide for employers and workers entitled Employee or Self-Employed? (RC4110).

Note that our criteria may differ from those used by other government departments and agencies. We are not bound by decisions concerning a worker’s status rendered by other government bodies under laws other than those that we administer.

TO CONTACT US

Online
www.revenuquebec.ca

By telephone
Individuals and individuals in business
Monday to Friday: 8:30 a.m. to 6:00 p.m.
Quebec City: 418 859-6293
Montreal: 514 864-6293
1 800 267-6293 (toll-free)

Businesses, employers and agents for consumption taxes
Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:00 p.m.
Wednesday: 10:00 a.m. to 4:00 p.m.
Quebec City: 418 859-4902
Montreal: 514 873-4902
1 800 567-4902 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle
Monday to Friday: 8:30 a.m. to 4:30 p.m.
Quebec City: 418 859-6159
Montreal: 514 873-4455
1 800 361-3795 (toll-free)

By mail
Individuals and individuals in business
Montreal, Laval, Laurentides, Lanaudiere and Montebello
Direction principale
des relations avec
la clientele des particuliers
Revenu Quebec
C.P. 3000, succursale Place-Desjardins
1750, 20th Ave. Orientale
Montreal (Quebec) H5B 1A4

Businesses, employers and agents for consumption taxes
Montreal, Laval, Laurentides, Lanaudiere and Montebello
Direction principale
des relations avec
la clientele des entreprises
Revenu Quebec
C.P. 3000, succursale Place-Desjardins
1750, 20th Ave. Orientale
Montreal (Quebec) H5B 1A4

Complaints – Bureau de la protection des droits de la clientele
Revenu Quebec
3800, rue de Marly
Montreal (Quebec) H5B 1A4

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EMPLOYEE OR SELF-EMPLOYED PERSON?

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- The fiscal status of an artist working in one of the fields of artistic endeavour covered by the Act respecting the professional status and conditions of engagement of performing, recording and film artists (IMP. 80-3).

**IMPORTANCE OF DETERMINING YOUR STATUS**

Even if you consider yourself to be self-employed or are considered as such by your work provider, you may still be considered an employee according to our criteria.

Your employer might even encourage you to become self-employed, however, the fact that you and your employer agree on your status does not mean we will consider you to be self-employed — you may, during an audit, assess the situation and conclude that you are actually an employee. In such a case, your employer would then have to pay the employer contributions that should have been remitted.

**HELP IN DETERMINING YOUR STATUS**

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**By telephone**

- Individuals and individuals in business:
  - Monday to Friday: 8:30 a.m. to 4:30 p.m.
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  - Montréal: 514 864-6293
  - Elsewhere: 1 800 267-6293 (toll-free)
- Businesses, employers and agents for consumption taxes:
  - Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.
  - Wednesday: 10:00 a.m. to 4:30 p.m.
  - Québec City: 418 659-4692
  - Montréal: 514 873-4692
  - Elsewhere: 1 800 567-4692 (toll-free)

**By mail**

- Complaints — Bureau de la protection des droits de la clientèle:
  - Bureau de la protection des droits de la clientèle:
    - Montréal: 4 30, rue des Jardins, succursale Place-Desjardins, Montréal (Québec) H3B 1A4
    - Québec City: 418 652-6159
    - Elsewhere: 1 800 827-6159 (toll-free)

- Businesses, employers and agents for consumption taxes:
  - Montréal, Laval, Laurentides, Lanaudière and Montérégie:
    - Direction principale des relations avec la clientèle des particuliers:
      - Montréal (Québec): 4 30, rue des Jardins, succursale Place-Desjardins, Montréal (Québec) H3B 1A4
      - Québec City: 418 652-6159
      - Elsewhere: 1 800 267-6159 (toll-free)
  - Businesses, employers and agents for consumption taxes:
    - Montréal, Laval, Laurentides, Lanaudière and Montérégie:
      - Direction principale des relations avec la clientèle des particuliers:
        - Montréal (Québec): 4 30, rue des Jardins, succursale Place-Desjardins, Montréal (Québec) H3B 1A4
        - Québec City: 418 652-6159
        - Elsewhere: 1 800 267-6159 (toll-free)

**By fax**

- Employees and employers:
  - Montréal: 514 864-6293
  - Elsewhere: 1 800 267-6293 (toll-free)

**By post**

- Businesses, employers and agents for consumption taxes:
  - Montréal: C.P. 134, succursale Place-Desjardins, Montréal (Québec) H3B 1A4
  - Elsewhere: 1 800 567-4692 (toll-free)

**By Internet**

- Individual(s) and individuals in business:
  - Canada Revenue Agency (CRA): www.revenuquebec.ca
  - Montréal (Québec): H5B 1A4
  - Elsewhere: 1 800 361-3795 (toll-free)

**By telephone**

- Employee Self-Employed Person? (IN-301-V (2017-10))

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