

CONFERENCE

NEW RESIDENTS AND TAXATION

October 2021

REVENU

QUÉBEC



IMPORTANT

- The information in this presentation does not constitute a legal interpretation of the *Taxation Act* or any other legislation.
- This presentation contains general information that is accurate as of today's date.
- If you have specific questions, please visit Revenu Québec's website or contact its client services.

AGENDA

- Objective
- Québec tax system
- Self-assessment
- Residency status
- Tax obligations
- Taxation year
- RL slips
- Social insurance number
- Québec income tax return (TP-1-V)
- Social programs
- Recourse and claiming a refund
- Revenu Québec website
- How and when to file an income tax return
- Other useful information
- Income Tax Assistance – Volunteer Program
- How to contact us

OBJECTIVE

- This presentation is for new residents of Québec who have moved from another country.
- It explains the Québec tax system and your tax obligations as a resident of Québec so you can pay your fair share of income tax and benefit from all the programs for which you are eligible.

QUÉBEC TAX SYSTEM

- The Ministère des Finances develops Québec's fiscal policies.
- Revenu Québec:
 - applies the law (income tax and consumption taxes);
 - collects income tax and consumption taxes;
 - ensures the integrity of the tax system.
- Income tax revenues are used for:
 - healthcare;
 - education;
 - roads;
 - other services.

SELF-ASSESSMENT

- Principle of self-assessment:
 - Individuals report their income and claim deductions and credits to calculate and pay their fair share of income tax.
 - Individuals can benefit from the social programs for which they are eligible.

RESIDENCY STATUS

- A newcomer in their first year in Québec is considered:
 - to be resident in Québec, if they created sufficient ties to Québec once they arrived;
 - a non-resident, if they did not create sufficient ties to Québec once they arrived;
 - to be resident in Québec, if they stayed at least 183 days in Québec (for one or more periods).

You must know your residency status to correctly complete your income tax return.

RESIDENCY STATUS (continued)

Are you considered to be resident in Québec?

- An individual is considered to be resident in Québec for income tax purposes if they have sufficient ties to Québec.
- These ties include:
 - a residence in Québec;
 - a spouse or dependents who have moved to Québec to live with them;
 - personal property (cars, furniture, etc.);
 - social ties;
 - a Québec driver's licence, credit cards or bank accounts;
 - eligibility for Québec healthcare coverage.

TAX OBLIGATIONS

- If you were resident in Québec on December 31, you must file two income tax returns for the taxation year:
 - a provincial return (TP-1-V); and
 - a federal return (T1).
- You must file a return if, for example:
 - you have an amount of income tax to pay;
 - you are entitled to a refund.
- Other rules:
 - The deadline for filing your income tax returns is **April 30** of the year following the taxation year to which they pertain.
 - Spouses must file separate returns.

TAX OBLIGATIONS (continued)

You must file a Québec income tax return to benefit from social programs, including:

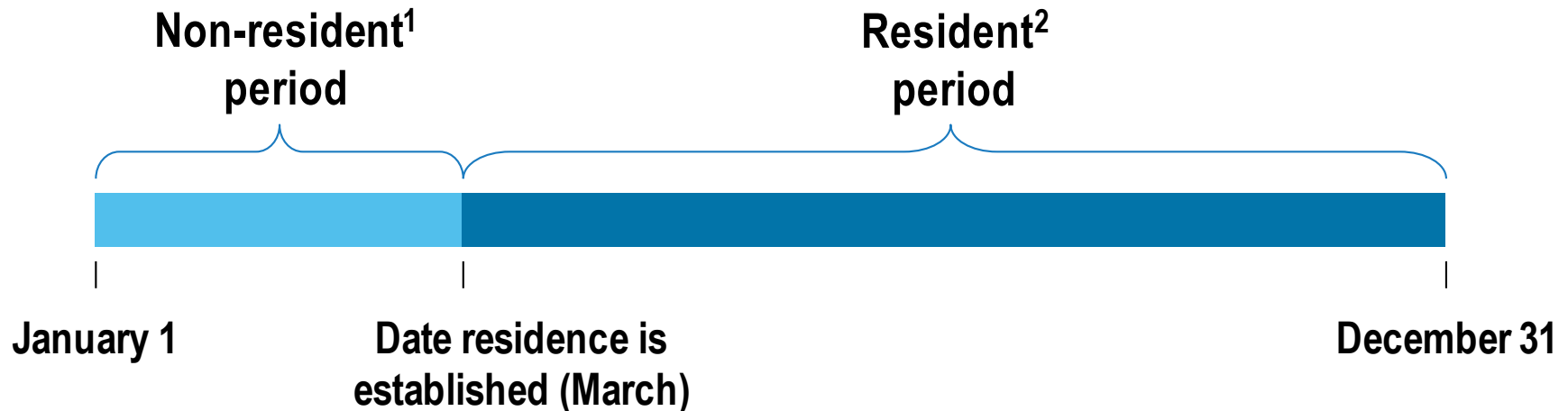
- the shelter allowance program;
- the solidarity tax credit;
- the family allowance (administered by Retraite Québec).

TAXATION YEAR

- Your first taxation year starts on the day you arrive in Québec and ends on December 31.
- After your first year, the normal taxation year (January 1 to December 31) applies.

TAXATION YEAR (continued)

- The year you arrived is divided into two periods.



1. Income earned in Canada only: salaries and wages, business income, etc.

Income earned in your country of origin before the date residence is established is not taxable in Canada, but must be reported on line 19 of the Québec income tax return.

2. Worldwide income (regardless of origin) must be reported for this period.

RL SLIPS

RL SLIPS

RL slips are official receipts that are issued to you each year. They are used to establish your income and the amount of deductions and tax credits you can claim in a taxation year. Here are a few examples:

- **RL-1 slip**

This slip is generally sent by an employer. It shows employment income and source deductions of income tax, premiums and contributions.

- **RL-8 slip**

This slip is sent by an educational institution. It shows the amount for post-secondary studies that a person can claim for a dependent child attending the institution.

- **RL-24 slip**

This slip is often sent by a daycare service. It shows fees paid for childcare.

SOCIAL INSURANCE NUMBER

SOCIAL INSURANCE NUMBER

- You have to provide your social insurance number (SIN) when you file your income tax return. The SIN is a confidential nine-digit personal identification number that is provided by the Canadian government to every individual resident in Canada, including new residents who settle in Canada.
- Since the SIN assigned to each person is unique, it is used to establish a person's identity for matters such as income tax and benefits.

QUÉBEC INCOME TAX RETURN (TP-1-V)

PARTS OF THE INCOME TAX RETURN

- Information about you and your spouse
- Total income
- Net income
- Taxable income
- Non-refundable tax credits
- Income tax and contributions
- Refund or income tax payable

INFORMATION ABOUT YOU AND YOUR SPOUSE

- Information about you:
 - Complete all the lines that apply to you. As a new resident, pay particular attention to lines 18 and 19.
- Information about your spouse on December 31:
 - Complete all the lines that apply to you.



Use blue or black ink.

T

If you received an identification label,
place it here.

If you are planning to move, see page 15 in the guide.

3 If this is your first Québec income tax return,
check this box.

Information about you

(see page 23 in the guide)

1 Last name

2 First name 6 Date of birth

4 Sex 1 male 2 female 5 Language of communication (if this is your first Québec income tax return) 1 French 2 English

7 Apartment Street number Street name, P.O. box

8 City, town or municipality 9 Province Postal code

11 Social insurance number

Your situation on **December 31, 2021**
(see the definition of "spouse on December 31, 2021," at line 12 in the guide)

12 1 You **did not** have a spouse. 2 You **had** a spouse.

13 If your situation (line 12) has changed
since 2020, enter the date of the change.

17 **Tax residence status**
If, on December 31, 2021, you were not resident in Québec,
state where (prov., terr. or country) you were resident. See the guide.

18 If you were resident in Canada for only part of the year, enter
your date of arrival your date of departure

Reason for your arrival or departure (see the guide)

19 If you entered a date on line 18, enter the income
you earned while you were not resident in Canada.
If you did not earn any income, enter 0.

21 Date of bankruptcy (where applicable) Period covered by the return
1 before the bankruptcy
2 after the bankruptcy
Election concerning the calculation of QPP contributions on income
from self-employment (if you checked box 1). See the guide.

22 If you are the beneficiary of a designated trust, see the guide.

20 If the above information
concerns a deceased person,
enter the **date of death**.

23 If you are filing one or more separate returns for the year of death,
check this box and see the guide.

24 If you received or disposed of virtual currency (by selling,
transferring, exchanging, giving, etc.), check this box.

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Information about your spouse on December 31, 2021

31	Last name				If your spouse earned income from self-employment or received an RL-29 slip, check this box. <input type="checkbox"/>	
32	First name				50	
36	Date of birth	Y Y Y Y M M D D			51 Your spouse's net income (see the guide). If your spouse had no income, enter 0.	
37	If your spouse died in 2021, enter the date of death .	2 0 2 1 M M D D			Tax residence status If, on December 31, 2021, your spouse was not resident in Québec, state where (prov., terr. or country) he or she was resident (see line 17 in the guide).	
41	Social insurance number				52	



Solidarity tax credit
To make sure you get the full amount you're entitled to, complete **Schedule D** and sign up for **direct deposit**. See page 20 in the guide.

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TOTAL INCOME (line 199)

Non-resident period	Resident period
Salaries and wages from employment in Canada	Salaries and wages, wage loss replacement benefits
Capital gains on Canadian property	Capital gains
Business income from an establishment in Canada	Business income
	Interest, dividends
	Annuities, pensions (RPP, QPP, etc.)
	Benefits (parental insurance, Employment Insurance, etc.)
	Rental income
	Other income (support payments, bursaries and scholarships, etc.)

TOTAL INCOME (line 199) (continued)

You must enter the income you earned on the appropriate lines.



- **Non-resident period:** You only have to report the income you earned in Canada for this period.
 - Income earned in your country of origin before the period you were resident in Canada is not taxable in Canada. However, it must be entered on line 19 of your Québec income tax return.
- **Resident period:** You have to report your worldwide income (regardless of origin) for this period.

Total income

If you held employment outside Canada, check this box. 94

If you held employment in Canada, outside Québec, check this box. 95

CPP contribution (see the guide)	96		QPP contribution, <i>RL-1 slip, box B</i>	98	
Pensionable earnings (CPP)	96.1		Pensionable salary or wages (QPP), <i>RL-1 slip, box G</i> (see the guide)	98.1	
QPIP premium, <i>RL-1 slip, box H</i>	97		Taxable benefit, <i>RL-1 slip, boxes G-1 and L-2</i>	102	
Commissions received, <i>RL-1 slip, box M</i>	100				

Employment income, <i>RL-1 slip, box A</i>					101	
Correction of employment income, if you received an RL-22 slip (Work Chart 105)					+ 105	
Other employment income (see the guide)			Specify: 106	0		
Premiums paid to a wage loss replacement plan	165				+ 107	
Parental insurance benefits, <i>RL-6 slip, box A</i>					+ 110	
Employment Insurance benefits, <i>T4E slip</i>					+ 111	
Old Age Security pension (see the guide)					+ 114	
QPP or CPP benefits, <i>RL-2 slip, box C</i>					+ 119	
Payments from a pension plan, an RRSP, a RRIF, a DPSP or a PRPP/VRSP, or annuities					+ 122	
 Retirement income transferred by your spouse (see the guide)					+ 123	
Dividends from taxable Canadian corporations	Actual amount of eligible dividends	166				
	Actual amount of ordinary dividends	167		Taxable amount	+ 128	
Interest and other investment income					+ 130	
Rental income.						
Attach form TP-128-V or your financial statements.	Gross income	168		Net income	+ 136	
Taxable capital gains (see the guide). Complete Schedule G.					+ 139	
Support payments received (taxable amount)					+ 142	
Social assistance payments, <i>RL-5 slip, box A</i> , and similar financial assistance, <i>RL-5 slip, box B</i>					+ 147	
Income replacement indemnities and net federal supplements			Specify: 149		+ 148	
Other income (see the guide)	 CERB, CESB, CRB, CRSB, CRCB or CWLB	169		Specify: 153	+ 154	
Net business income (line 34 of Schedule L)					+ 164	
Add lines 101 and 105 through 164.					Total income =	199

NET INCOME (line 275)

- In this part of the income tax return, you determine your net income by subtracting tax deductions from your total income. These include:
 - the deduction for workers;
 - the deduction for a registered pension plan (RPP);
 - the deduction for a registered retirement savings plan (RRSP);
 - the deduction for employment expenses;
 - the deduction for moving expenses;*
 - the deduction respecting support payments.

* As a rule, only expenses for a move **within Canada** are deductible.

- Tax credits and contributions are calculated on net income.

NET INCOME (line 275) (continued)

- **Non-resident period:**
 - As a rule, no deductions can be taken into account when calculating your net income.
- **Resident period:**
 - All deductions for which you meet the eligibility requirements can be used to calculate your net income.

Net income

Deduction for workers (see the guide)		201			
Registered pension plan (RPP) deduction, <i>RL-1 slip, box D</i>		+	205		
Employment expenses and deductions	Specify: 206	+	207		
RRSP or PRPP/VRSP deduction	HBP or LLP 212	+	214		
Support payments made (deductible amount). See the guide. Recipient's social insurance number 224		+	225		
Moving expenses. Complete form TP-348-V.		+	228		
Carrying charges and interest expenses (see lines 231 and 260 in the guide)		+	231		
Business investment loss. Complete form TP-232.1-V. Total losses 233 Allowable loss		+	234		
Deduction for residents of designated remote areas. Complete form TP-350.1-V.		+	236		
Deduction for exploration and development expenses		+	241		
Deduction for retirement income transferred to your spouse on December 31. Complete Schedule Q.		+	245		
Deduction for a repayment of amounts overpaid to you (see the guide)		+	246		
Deduction for QPP and CPP contributions and QPIP premiums	Specify: 248.1	+	248		
Other deductions (see the guide)	Specify: 249	+	250		
Carry-over of the adjustment of investment expenses (see the guide)		+	252		
Add lines 201 through 207, 214 through 231, and 234 through 252. Total deductions		=	254		
Subtract line 254 from line 199.		=	256		
Adjustment of investment expenses (see the guide). Complete Schedule N.		+	260		
Add lines 256 and 260.					
If the result is negative , enter 0. Carry the result to page 3.					
				Net income	= 275

TAXABLE INCOME (line 299)

- In this part of the income tax return, you reduce your net income by applying deductions, such as:
 - the deduction for income exempt under a tax treaty;
 - the deduction for net capital losses for other years;
 - deductions respecting certain employment.
- The income tax due is calculated on the taxable income on line 299.

TAXABLE INCOME (line 299) (continued)

Deduction for income exempt under a tax treaty

- You can deduct an amount included in the calculation of your income if it is exempt from income tax in Québec or Canada under a tax treaty or agreement concluded between a foreign country and Québec or Canada.
- Tax treaties are meant to:
 - eliminate double taxation;
 - determine the country in which income is to be taxed.

canada.ca/cra-tax-treaties

Entente fiscale entre le Québec et la France
[Ministère des Relations internationales et Francophonie](#)

TAXABLE INCOME (line 299) (continued)

- **Non-resident period:**
 - As a rule, no deductions no deductions can be taken into account when calculating your taxable income.
- **Resident period:**
 - All deductions for which you meet the eligibility requirements can be used to calculate your taxable income.

Taxable income

Amount from line 275						275	
Adjustment of deductions (see the guide)		Specify:	277			+	276
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)						+	278
Add lines 275 through 278.						=	279
Deductions for strategic investments (see the guide)	Specify:	286			287		
Non-capital losses from other years	Specify:	289.1			+	289	
Net capital losses from other years (see line 276, point 9, and line 290 in the guide)					+	290	
Capital gains deduction (see the guide)					+	292	
Deduction for an Indian					+	293	
Deductions for certain income (see the guide)					+	295	
Miscellaneous deductions (see the guide)	Specify:	296			+	297	
Add lines 287 through 297.	Total deductions				=	298	
Subtract line 298 from line 279. If the result is negative, enter 0.						➔	298
							299
							Taxable income

NON-REFUNDABLE TAX CREDITS (line 399)

- These credits reduce or eliminate income tax payable.
- If the credit amount exceeds the amount of income tax payable, it is not refundable, but the excess amount can be:
 - transferred to your spouse to reduce or eliminate the amount of income tax he or she owes; or
 - carried to a subsequent year (in some cases).
- To calculate your family income for the purpose of calculating certain tax credits, all income (including your spouse's income and income earned in the non-resident period) must be taken into account.

NON-REFUNDABLE TAX CREDITS (line 399) (continued)

- **Non-resident period:**
 - As a rule, no non-refundable tax credits are allowed for the non-resident period.

- **Resident period:**
 - Certain credits must be calculated based on the number of days you were resident in the taxation year. These are:
 - the basic personal amount;
 - the amount for dependants;
 - the amount transferred by a child 18 or over enrolled in post-secondary studies;
 - the amount for a severe and prolonged impairment in mental or physical functions.

Non-refundable tax credits

Basic personal amount					350	15,728,00
Adjustment for income replacement indemnities (see the guide)					358	1
Subtract line 358 from line 350.					359	1
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B.					361	1
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A.					367	1
Amount for a severe and prolonged impairment in mental or physical functions (see the guide)					376	1
Add lines 359 through 376.					377	1
						15%
Multiply line 377 by 15%.					377.1	1
Expenses for medical services not available in your area		378				1
Medical expenses. Complete Schedule B.	+	381				1
Interest paid on a student loan. Complete Schedule M.	+	385	Amount claimed			1
Add lines 378 through 385.	=	388				1
	×			20%		
Multiply line 388 by 20%.	=	389			389	1
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide)				Specify: 390.1	390	1
Tax credit for career extension (see the guide)					391	1
Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1.ND-V.					392	1
Tax credits for donations and gifts (see the guide)			Amount from line 1 of Work Chart 395	393	395	1
Home buyers' tax credit. Complete form TP-752.HA-V.					396	1
Tax credit for union, professional or other dues		397.1		× 10%	397	1
Tax credit for tuition or examination fees. Complete Schedule T.					398	1
Tax credit for tuition or examination fees transferred by a child (see the guide)					398.1	1
Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1.					399	1
						Non-refundable tax credits

INCOME TAX AND CONTRIBUTIONS (line 450)

- **First part: income tax**

- Income tax payable is determined based on taxable income and the applicable tax rate, which increases for each taxable income bracket.

Bracket	A	B	C	D
Taxable income	\$45,105 or less	More than \$45,105, but not more than \$90,200	More than \$90,200, but not more than \$109,755	More than \$109,755
Rate	15%	20%	24%	25.75%

This income tax is then reduced or eliminated based on any non-refundable tax credits (line 399).

INCOME TAX AND CONTRIBUTIONS (line 450) (continued)

- **Second part: contributions**
 - Premium payable under the Québec prescription drug insurance plan;
 - Contribution to the health services fund.
- Revenu Québec administers a number of programs for which contributions and premiums are calculated and reported in the income tax return.

Income tax and contributions

Income tax on taxable income.

Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403.

Non-refundable tax credits (line 399)

Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter the amount from line 413

of Schedule E instead. **If you are completing form TP-766.2-V**, check box 404.

If you are completing **Part 4 of form TP-766.2-V**, check box 405.

Tax credit for contributions to authorized Québec political parties (**Work Chart 414**)

Dividend tax credit

Tax credits for Capital régional et coopératif Desjardins shares, *RL-26 slip, boxes B and D*

Tax credit for a labour-sponsored fund (see the guide)

Add lines 414 through 424.

Subtract line 425 from line 413. If the result is **negative**, see line 431 in the guide.

Credits transferred from one spouse to the other (see the guide)

Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E.

If the result is **negative**, enter 0. Carry the result to page 4.

Amount from line 432

Annual registration fee for the enterprise register (**see the guide**)

Is the information in the enterprise register correct?

QPIP premium on income from self-employment or employment outside Québec. **Complete Schedule R.**

Advance payments of tax credits, *RL-19 slip, box A, B, C, D, G or H*

Special taxes and tax adjustment (see the guide)

QPP contribution on income from self-employment (**Work Chart 445**)

Contribution to the health services fund. **Complete Schedule F.**

Premium payable under the Québec prescription drug insurance plan.

Complete Schedule K or enter the number corresponding to your situation in box 449.

Add lines 432 through 447.

Income tax and contributions

403	<input type="checkbox"/>	401	
		406	
404	<input type="checkbox"/>		
405	<input type="checkbox"/>	= 413	
414			
+ 415			
+ 422			
+ 424			
= 425		▶ 425	
		= 430	
		- 431	
		= 432	
		432	
437	2 2		
436	<input type="checkbox"/> Yes <input type="checkbox"/> No	+ 438	
		+ 439	
		+ 441	
Specify: 442		+ 443	
444	<input type="checkbox"/>	+ 445	
		+ 446	
		▶ 449	
		+ 447	
		= 450	

REFUND OR BALANCE DUE (line 470)

- The following amounts must be subtracted from the amount determined in the previous section (income tax and contributions):
 - Québec income tax withheld at source;
 - income tax paid in instalments;
 - refundable tax credits:
 - tax credit for childcare expenses,
 - tax credits respecting the work premium,
 - other credits.
- If the result is positive, you must pay the balance owing by April 30 of the year following the year covered by the return. Interest will be charged on any unpaid balance after April 30. If the result is negative, Revenu Québec will issue you a refund.

REFUND OR BALANCE DUE (line 470) (continued)

- **Refundable tax credits**
 - Refundable tax credits can be refunded to you under certain conditions.
 - To determine your family income for the purpose of calculating certain tax credits, all income (including your spouse's income and income earned in the non-resident period) must be taken into account.

Refund or balance due

Québec income tax withheld at source,

as shown on your RL slips or other information slips

➔ Amount from line 58 of your Schedule Q

Subtract line 451.1 from line 451.

➔ Québec income tax withholding transferred by your spouse

QPP or CPP overpayment

Income tax paid in instalments

Transferable portion of the income tax withheld for another province

Tax credit for childcare expenses. Complete Schedule C.

Tax credits respecting the work premium. Complete Schedule P.

QPIP overpayment

Tax credit for home-support services for seniors. Complete Schedule J.

QST rebate for employees and partners

Tax shield

Other credits (see the guide)

Specify: 461

Senior assistance tax credit

Add lines 451.2 through 463.

Income tax paid and other credits

Financial compensation for home-support services (see the guide)

Add lines 465 and 466.

Subtract line 468 from line 450.

451					
➔ Amount from line 58 of your Schedule Q	-	451.1			
Subtract line 451.1 from line 451.	=	451.2			
➔ Québec income tax withholding transferred by your spouse	+	451.3			
QPP or CPP overpayment	+	452			
Income tax paid in instalments	+	453			
Transferable portion of the income tax withheld for another province	+	454			
Tax credit for childcare expenses. Complete Schedule C.	+	455			
Tax credits respecting the work premium. Complete Schedule P.	+	456			
QPIP overpayment	+	457			
Tax credit for home-support services for seniors. Complete Schedule J.	+	458			
QST rebate for employees and partners	+	459			
Tax shield	+	460			
Other credits (see the guide)	+	462			
Senior assistance tax credit	+	463			
Add lines 451.2 through 463.	=	465			
Income tax paid and other credits	=	465			
Financial compensation for home-support services (see the guide)	+	466			
Add lines 465 and 466.	=	468			
Subtract line 468 from line 450.	=	470			

SOCIAL PROGRAMS



SHELTER ALLOWANCE PROGRAM

The shelter allowance program:

- is program is jointly administered by the Société d'habitation du Québec and Revenu Québec;
- is for homeowners, tenants, rooming house occupants or any individual who shares a dwelling with one or more other occupants;
- offers financial support to low-income households, such as:
 - people 50 or older living alone,
 - couples with no children in which at least one of the partners is 50 or older,
 - low-income households with at least one dependent child.

SHELTER ALLOWANCE PROGRAM (continued)

- To qualify for the program, you must:
 - be 50 or older, or have a dependent child; and
 - be one of the following:
 - a Canadian citizen;
 - a permanent resident;
 - a holder of a temporary resident permit on whom protection has been conferred;
 - a recognized refugee;
 - a person receiving last-resort financial assistance who has a dependent child and:
 - is claiming refugee status, or
 - has applied for permanent resident status on the basis of humanitarian or public interest reasons.

SHELTER ALLOWANCE PROGRAM (continued)

The allowance:

- is calculated taking into account monthly rent and family income;
- is paid monthly;
- has a maximum of \$100 per month;
- can only be obtained if you and your spouse file an income tax return.

Note: People living in a low-rental housing unit (HLM), a hospital centre or a reception centre are not eligible for the shelter allowance.

SHELTER ALLOWANCE PROGRAM (continued)

Shelter allowance program for October 1, 2021, to September 30, 2022

Family type	Minimum yearly rent	Maximum yearly rent	Maximum income for eligibility
Whole family living in a rooming house room	\$2,376 (\$198 per month)	\$5,701 (\$475.08 per month)	\$18,364
One adult	\$3,696 (\$308 per month)	\$5,701 (\$475.08 per month)	\$18,364
Couple with no child Single parent with 1 child	\$4,776 (\$398 per month)	\$8,607 (\$717.25 per month)	\$27,971
Couple with 1 child Single parent with 2 children	\$5,208 (\$434 per month)	\$8,607 (\$717.25 per month)	\$27,971
Couple with 2 children Single parent with 3 children	\$5,520 (\$460 per month)	\$8,799 (\$733.25 per month)	\$27,971
Couple with 3 or more children Single parent with 4 or more children	\$5,832 (\$486 per month)	\$9,063 (\$755.25 per month)	\$27,971

SOLIDARITY TAX CREDIT

- The solidarity tax credit has three components:
 - the QST component;
 - the housing component;
 - the component for individuals living in northern villages.
- To receive all the amounts to which you are entitled, you must file an income tax return and Schedule D.
- However, you don't have to file Schedule D if you are only claiming the basic amount and, if applicable, the spousal amount.

SOLIDARITY TAX CREDIT (continued)

To be eligible for the credit, on December 31 of the year for which you file your return:

- you must live in Québec;
- you must be 18 or older; and
- you or your spouse must be:
 - a Canadian citizen,
 - a permanent resident or a protected person,
 - a temporary resident or the holder of a temporary resident permit who has been living in Canada for the last 18 months.

SOLIDARITY TAX CREDIT (continued)

- Eligibility is determined yearly based on your situation on December 31 of the year before the payment period.
- Only one member of a couple can claim the credit.
- You must be registered for direct deposit to receive the credit (it is deposited directly into your bank account at a frequency determined by your situation).

SOLIDARITY TAX CREDIT (continued)

- Only the three following changes to your situation after December 31 of the year for which you file the return can affect your eligibility for the credit:
 - you or your spouse dies;
 - you or your spouse is confined to a prison;
 - you or your spouse leave Québec permanently.
- You must call us to tell us about these changes when they happen.
- The credit is reduced if your family income is higher than an established threshold.

RECOURSE AND REFUNDS

RECOURSE

- Once you file your income tax return, Revenu Québec reviews it and issues a **notice of assessment**.
- If you disagree* with the notice of assessment you can:
 - contact client services (in person, by telephone or in writing);
 - contact the Bureau de la protection des droits de la clientèle;
 - file an objection;
 - file a contestation or appeal.

* See IN-106-V, *Recourse for Your Tax-Related Problems*, for more information.

CLAIMING A REFUND FOR A PREVIOUS YEAR

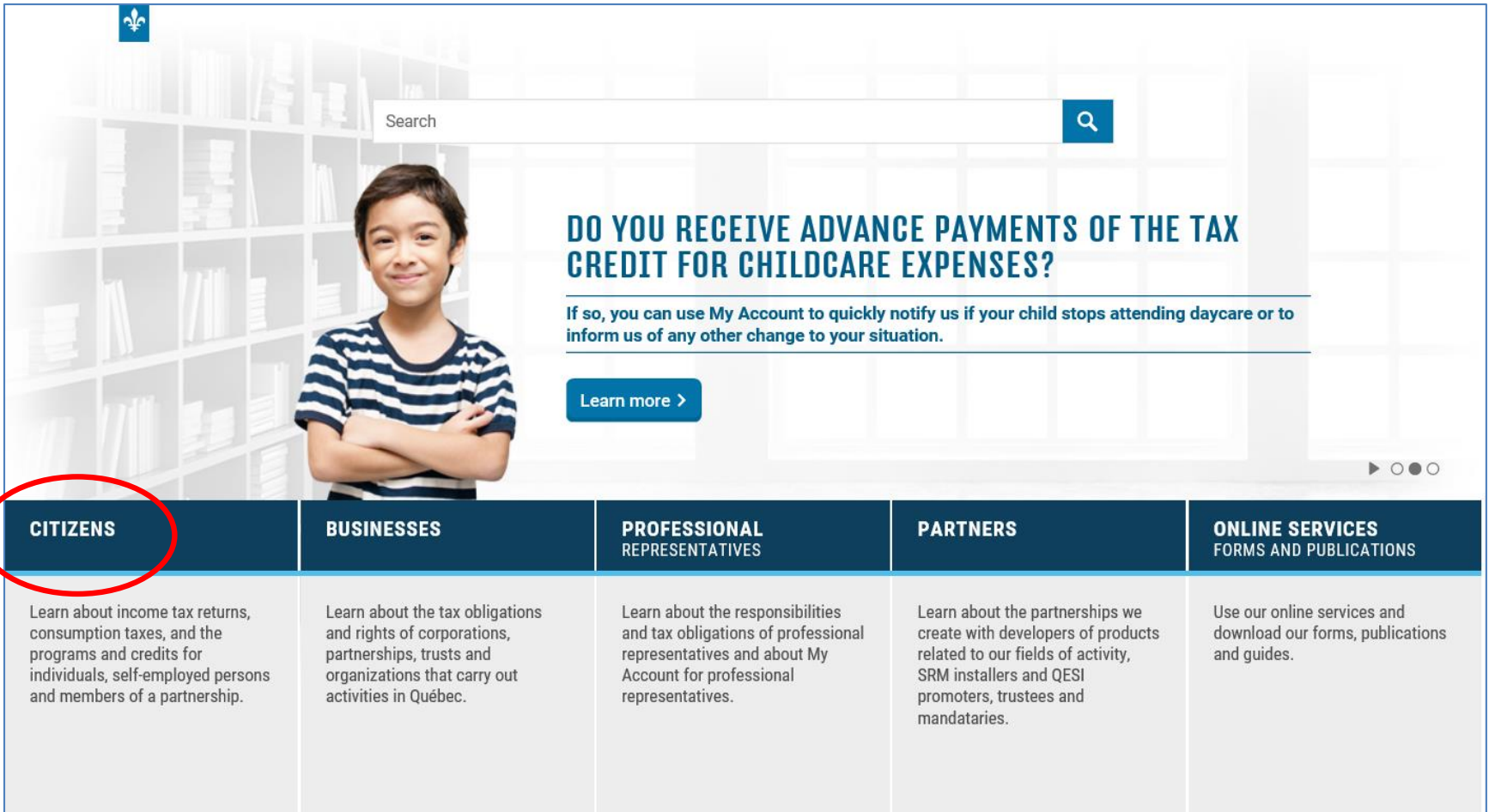
- If you failed to claim a credit or deduction for one of the past 10 taxation years, you can:
 - file form TP-1.R-V, *Request for an Adjustment to an Income Tax Return*; or
 - use the appropriate **online service**.

REVENU QUÉBEC'S WEBSITE

REVENU QUÉBEC'S WEBSITE

- For more information:
 - Go to **revenuquebec.ca**;
 - Click **Citizens**;
 - Click **Your situation** and then click the applicable category (for example, **New Residents**).

REVENU QUÉBEC'S WEBSITE (continued)



The screenshot shows the Revenu Québec website interface. At the top left is the Revenu Québec logo. A search bar is located at the top center with the text "Search" and a magnifying glass icon. Below the search bar is a featured article with a photo of a young boy. The article title is "DO YOU RECEIVE ADVANCE PAYMENTS OF THE TAX CREDIT FOR CHILDCARE EXPENSES?". Below the title is a sub-headline: "If so, you can use My Account to quickly notify us if your child stops attending daycare or to inform us of any other change to your situation." A blue button with the text "Learn more >" is positioned below the sub-headline. At the bottom of the page is a navigation menu with five categories: "CITIZENS", "BUSINESSES", "PROFESSIONAL REPRESENTATIVES", "PARTNERS", and "ONLINE SERVICES FORMS AND PUBLICATIONS". The "CITIZENS" category is circled in red.

CITIZENS	BUSINESSES	PROFESSIONAL REPRESENTATIVES	PARTNERS	ONLINE SERVICES FORMS AND PUBLICATIONS
Learn about income tax returns, consumption taxes, and the programs and credits for individuals, self-employed persons and members of a partnership.	Learn about the tax obligations and rights of corporations, partnerships, trusts and organizations that carry out activities in Québec.	Learn about the responsibilities and tax obligations of professional representatives and about My Account for professional representatives.	Learn about the partnerships we create with developers of products related to our fields of activity, SRM installers and QESI promoters, trustees and mandataries.	Use our online services and download our forms, publications and guides.

REVENU QUÉBEC'S WEBSITE (continued)

REVENU
QUÉBEC

[About Us](#) | [Site Map](#) | [Frequently Asked Questions](#) | [Protecting Your Rights](#) | [Contact Us](#)

[Français](#) | | [My Account >](#)

CITIZENS

BUSINESSES

PROFESSIONAL
REPRESENTATIVES

PARTNERS

ONLINE SERVICES
FORMS AND PUBLICATIONS

Q

Your Situation
Low income, owner, parent, student, support payments...

Income Tax Return
Online filing, deadline, line-by-line help...

Tax Credits
RénoVert, childcare expenses, home support, solidarity...

Deductions
Moving expenses, capital gains deduction, workers...

Consumption Taxes
Refund, purchase, donation, exchange of road vehicles...

Self-Employed Persons
Status, obligations, assistance program...

YOUR SITUATION

The information in this section is organized by subject or clientele. For each subject or clientele, you can refer to a list of credits and deductions you could be entitled to and find information related to your situation.

You can consult the list of tax credits under [Tax Credits](#) and the list of deductions under [Deductions](#).

INFORMATION ABOUT

- [Bankruptcy](#)
- [Dealing with a Death](#)
- [Income Earned Outside Québec](#)
- [Low Income](#)
- [Moving](#)
- [Purchase, Sale, Rental or Renovation of a House](#)
- [Remunerated Passenger Transportation \(Taxi, Uber or Eva\)](#)
- [Residence Status and Income Tax](#)
- [Separation or Divorce](#)
- [Short-Term Accommodations \(Accommodation Sharing\)](#)
- [Support Payments](#)

INFORMATION FOR

- [Artists](#)
- [Caregivers](#)
- [Employees Who Receive Tips](#)
- [Fishers and Farmers](#)
- [Indians](#)
- [Members of a Partnership](#)
- [New Residents](#)
- [Parents and Future Parents](#)
- [Persons with Disabilities](#)
- [Rental Property Owners](#)
- [Residents of Remote Areas](#)
- [Self-Employed Persons](#)
- [Seniors](#)
- [Single-Parent Families](#)
- [Students and Recent Graduates](#)


REVENU QUÉBEC | NEW RESIDENTS AND TAXATION | OCTOBER 2021

HOW AND WHEN TO FILE AN INCOME TAX RETURN

HOW AND WHEN TO FILE AN INCOME TAX RETURN

REVENU QUÉBEC

About Us | Site Map | Frequently Asked Questions | Protecting Your Rights | Contact Us

Français |  [My Account >](#)

CITIZENS	BUSINESSES	PROFESSIONAL REPRESENTATIVES	PARTNERS	ONLINE SERVICES FORMS AND PUBLICATIONS
Your Situation Low income, direct deposit, parent, student, support payments...	Income Tax Return Online filing, deadline, line-by-line help...	Tax Credits Tax shield, childcare expenses, home support, solidarity...	Deductions Moving expenses, capital gains deduction, workers...	Consumption Taxes Refund, purchase, donation, exchange of road vehicles...
				Self-Employed Persons Status, obligations, assistance program...

INCOME TAX RETURN

COMPLETING THE RETURN

For help in completing your return, you can use help by line, contextual help or the guide and schedules to the income tax return.

[Click for more information >](#)

CORRECTING AN ERROR OR OMISSION

You can use our online services and forms to make changes to an income tax return that has already been filed (for example, to claim a refund for a previous year). You can also use them to rectify your tax situation by making a voluntary disclosure.

[Click for more information >](#)

FILING THE RETURN

You can file your income tax return either **online**, through NetFile Québec, or by **mail**.

[Click for more information >](#)

PAYING A BALANCE DUE OR RECEIVING A REFUND

There are several ways to pay a balance of income tax due or receive an income tax refund, whether it is further to receiving a notice of assessment or at any other time.

[Click for more information >](#)

HOW AND WHEN TO FILE AN INCOME TAX RETURN (continued)

- As a rule, you must file your income tax return by April 30 of the calendar year following a given taxation year.
- For example, the 2021 return must be filed by April 30, 2022.
- If you owe a balance for the 2021 taxation year, you must pay it by April 30, 2022. If you fail to do so, interest will be calculated on the balance owing.

OTHER USEFUL INFORMATION

WHEN TO CONTACT THE CANADA REVENUE AGENCY OR REVENU QUÉBEC

- Your marital status changes.
- You move.
- You want to register for direct deposit, change your direct deposit information or stop receiving payments by direct deposit.
- Your spouse dies.
- Your residency status or that of your spouse changes.
- You receive a notice from Revenu Québec with information that is outdated.

MY ACCOUNT

Once you file your first income tax return, you can register for My Account.

My Account is a fast, practical and secure way to manage your tax files and benefits online.

DON'T FALL FOR SCAMS!

Here are some of the most common scams that may target you:

- An aggressive caller threatens you with arrest unless you pay money.
- Someone asks you to pay a balance owing using a gift card, prepaid credit card or bitcoins.
- You receive an email or text message offering online or wire-transfer payment of an income tax refund.
- You receive an email that asks you to click a link to provide personal or financial information.

revenuquebec.ca/en/policies-and-instructions/security

IF IN DOUBT, ASK THE RIGHT QUESTIONS!

- Does Revenu Québec have a reason to call me?
- Do I owe income tax?
- Is someone asking for information that I wouldn't normally provide in an income tax return?
- Should I be receiving more money from Revenu Québec?
- Does this seem too good to be true?

Report any scams to the Canadian Anti-Fraud Centre at:

- antifraudcentre.ca; or
- **1 888 495-8501.**

CANADA REVENUE AGENCY (CRA)

- For more information on residency status:
canada.ca/cra-determining-residency-status

If you want the CRA's opinion on your residency status, complete form NR74,
Determination of Residency Status (Entering Canada).

- Information for newcomers:
canada.ca/taxes-newcomers
- Free online course about the Canadian tax system:
canada.ca/learn-about-taxes

FOR MORE INFORMATION

Revenu Québec Publications	
New Residents and Income Tax	<u>IN-119-V</u>
Refundable Tax Credit for Childcare Expenses	<u>IN-103-V</u>
Medical Expenses	<u>IN-130-V</u>
Taxation and Persons With Disabilities	<u>IN-132-V</u>
The Work Premium, Adapted Work Premium and Supplement to the Work Premium	<u>IN-245-V</u>
Shelter Allowance Program	<u>IN-165-V</u>
Recourse for Your Tax-Related Problems	<u>IN-106-V</u>

INCOME TAX ASSISTANCE VOLUNTEER PROGRAM

ELIGIBILITY FOR THE INCOME TAX ASSISTANCE – VOLUNTEER PROGRAM

Suggested maximum family income	
Person living alone	\$35,000
Couple	\$45,000
Single-parent family	\$45,000
Each additional dependent child	\$2,500

Your situation is considered simple if you have any of the following sources of income:

- employment income;
- Québec Pension Plan (QPP), disability, social assistance, Employment Insurance or COVID-19 benefits;
- interest (less than \$1,000).

CONTACT US

- By telephone
 - Québec City area: 418 659-6299
 - Montréal area: 514 864-6299
 - Elsewhere: 1 800 267-6299 (toll-free)
- Services for the hearing-impaired
 - Montréal area: 514 873-4455
 - Elsewhere: 1 800 361-3795 (toll-free)
- Online: revenuquebec.ca

THANK YOU!

REVENU
QUÉBEC



**FAIR.
FOR ALL.**