



TAXATION AND PERSONS WITH DISABILITIES



**IF YOU OR A LOVED ONE
HAS A DISABILITY,
YOU MAY BE ENTITLED TO
FINANCIAL ASSISTANCE.**

This guide contains information on the various tax benefits to which you may be entitled.

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

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1 A GUIDE FOR YOU

This guide is for you if you have a disability. It contains useful information about the tax benefits to which you may be entitled depending on your disability or impairment. Such tax benefits help defray a portion of your costs for care or services adapted to your needs.

This guide is also for you if someone close to you has a disability, **whether or not** you have a disability or impairment yourself. For example, you may be the mother, father or spouse of a person with a disability. This guide contains information about the tax benefits to which you may be entitled if you help a person with a disability in their everyday life.

On the next page, you will find information about the Income Tax Assistance – Volunteer Program, the goal of which is to provide assistance to people who are unable to complete their tax returns by themselves. We encourage you to take advantage of it.

Key terms used in this guide are defined in the **glossary** (Part 3).

Part 4 lists all the tax benefits explained in this guide and who may be entitled to them.

Part 5 contains information about:

1. Tax benefits related to **income tax**
2. Tax benefits related to **QST and GST/HST**



2 HELP COMPLETING YOUR INCOME TAX RETURNS: THE INCOME TAX ASSISTANCE – VOLUNTEER PROGRAM

Together with the Canada Revenue Agency (CRA), we have been administering the Income Tax Assistance – Volunteer Program since 1988. Each year, the program recruits hundreds of volunteers from associations and community groups in Québec.

The program's volunteers provide help to people who have difficulty completing their Québec and federal income tax returns and who cannot afford to pay a professional to do so. More than 150,000 people (such as employees, recipients of social assistance, retirees, senior citizens, immigrants and persons with disabilities) take advantage of the service every year.

From February to April of each year, the program's volunteers meet clients at tax preparing sessions held at various locations across Québec. The sessions are generally held in community centres.

For more information about the Income Tax Assistance – Volunteer Program or participating community organizations in your region, go to our website at revenuquebec.ca.

If you would like to volunteer, call the CRA at **1 800 959-7383 (toll-free)**.

For more information

- *A volunteer can help! Income Tax Assistance – Volunteer Program* (COM-301.2-V), available at revenuquebec.ca
- The Government of Canada website (canada.ca)



3 GLOSSARY

De facto spouse (referred to as a “common law partner” outside Québec)

A person who, at any time in the year:

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of a child of whom you are also the parent; **or**
- has been living in a conjugal relationship with you for at least 12 consecutive months (the 12-month period is considered uninterrupted if you separated and lived apart for less than 90 days).

Deduction

Amount that you can subtract in the calculation of your net income.

Family income

Amount from line 275 of your income tax return. If you had a spouse on December 31 of the year concerned, your family income is the amount on line 275 of your return **plus** the amount on line 275 of your spouse’s return.

Functional impairment

Mental or physical disability or impairment that restricts a person in the performance of everyday activities.

Mother or father

A person who:

- has a bond of filiation with the child (the person is the mother or father named on the child’s birth certificate);
- is the spouse of the child’s mother or father;
- is the mother or father of the child’s spouse; **or**
- had the custody and supervision of the child, and fully supported the child immediately before their 19th birthday.

Non-refundable tax credit

Amount that reduces or cancels the amount of tax you are required to pay.

Person with a disability

Person who, because of a mental or physical impairment, is restricted in the performance of everyday activities.

Refundable tax credit

Amount that is paid to you even if you have no income tax payable.



Spouse

The person who is married to you, is living in a civil union with you, or is your de facto spouse.

Spouse on December 31

The person who, for a given taxation year:

- was your spouse at the end of that day and **from whom you were not living separate and apart** at that time **because of the breakdown of your relationship** (If, on December 31 of the year concerned, you and your spouse were separated because of the breakdown of your relationship and your separation lasted fewer than 90 days, you are considered to have had a spouse on December 31 of that year.); **or**
- was your spouse at the time of their death during the taxation year concerned, provided you and your spouse had not been living separate and apart for 90 days or more at that time because of the breakdown of your relationship and you did not have a new spouse on December 31 of that year.

Tax benefit

Benefit resulting from a fiscal measure defined in legislation which can be provided as a tax credit, a deduction, an exemption, a rebate or a refund.



4 TAX BENEFITS EXPLAINED IN THIS GUIDE

Below is a list of benefits related to income tax and a list of benefits related to consumption taxes. Note that you must meet certain eligibility requirements to claim the benefits.

4.1 Tax benefits related to income tax

4.1.1 Tax benefits for persons with disabilities

Tax benefit	Who can claim it?			Section
	Person with a disability	Spouse	Mother or father	
Expenses for medical services not available in your area	Yes	Yes	Yes	5.1.1
Amount for medical expenses	Yes	Yes	Yes	5.1.2
Refundable tax credit for medical expenses	Yes	Yes	Yes	5.1.3
Home buyers' tax credit	Yes	Yes	Yes	5.1.4
Adapted work premium	Yes	Yes	No	5.1.5
Tax credit for home-support services for seniors	Yes	Yes	No	5.1.6
Independent living tax credit for seniors				
<ul style="list-style-type: none"> Expenses for the purchase, lease and installation of eligible equipment or fixtures 	Yes	Yes	No	5.1.7
<ul style="list-style-type: none"> Expenses incurred for one or more stays in a functional rehabilitation transition unit 	Yes	No	No	5.1.7
Disability supports deduction	Yes	No	No	5.1.8
Amount for a severe and prolonged impairment in mental or physical functions	Yes	No	No	5.1.9
Exemption from paying the Québec prescription drug insurance plan premium	Yes	No	No	5.1.10



4.1.2 Tax benefits for those close to a person with a disability

Tax benefit	Section
Tax credit for childcare expenses	5.2.1
Tax credit for children's activities	5.2.2
Tax credit for caregivers	5.2.3
Funds withdrawn from a registered retirement savings plan (RRSP) for the benefit of a person with a disability under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)	5.2.4

4.2 Tax benefits related to GST/HST and QST

Tax benefit	Person who acquires the supply	Section
Exemption from paying GST/HST and QST on certain goods and services	Yes	6.1
QST rebate on the purchase and installation of an automatic door opener	Yes	6.2
GST/HST and QST rebate on the purchase or lease of an adapted vehicle	Yes	6.3



5 TAX BENEFITS RELATED TO INCOME TAX

5.1 Tax benefits for persons with disabilities

This section provides information about the tax credits and deductions that you may be able to claim in your income tax return if you, your spouse or your dependant has a disability or an impairment. For each tax benefit, we summarize the eligibility requirements and how to claim the benefit.

5.1.1 Expenses for medical services not available in your area

Eligibility requirements

You may be able to claim a non-refundable tax credit for medical expenses not available in your area if, in the year concerned, you paid:

- travel or lodging expenses to obtain medical services in Québec that were not available within **200** kilometres of your home; or
- moving expenses to move within 80 kilometres of a health establishment located in Québec **200** kilometres or more from your former home.

The following expenses **are not** eligible:

- expenses for which you were reimbursed or are entitled to a reimbursement, unless the amount of the reimbursement is included in your income and cannot be deducted elsewhere;
- expenses that you or another person entered as medical expenses on line 381 of the income tax return for the year or a previous year;
- transportation, travel or lodging expenses that you paid to access medical or dental care for purely cosmetic purposes;
- certain expenses related to an in vitro fertilization or artificial insemination treatment.

How to claim the non-refundable tax credit

1. Complete form TP-752.0.13.1-V, *Expenses for Medical Services Not Available in Your Area*.
2. Enclose the form with your income tax return.

For a given year, **only one** of the following people can claim the non-refundable tax credit in **their** return:

- the person with a disability
- the spouse of the person with a disability
- a parent of the person with a disability, if that person is a dependant

NOTE

Do not enclose any receipts related to the expenses you have paid. However, keep the receipts in case we ask for them.



For more information

- *Expenses for Medical Services Not Available in Your Area* (form TP-752.0.13.1-V), available at revenuquebec.ca
- The instructions for line 378 in the guide to the income tax return (TP-1.G-V)
- The instructions for line 462 (point 11) in the guide to the income tax return (TP-1.G-V), for information about the tax credit for the treatment of infertility

5.1.2 Amount for medical expenses

Eligibility requirements

You can claim a non-refundable tax credit for the portion of medical expenses that exceeds **3%** of your family income **if**, for the year concerned, the expenses:

- were paid by you or your spouse within a period of **12 consecutive months** that ended in the year for which the tax credit is being claimed;
- were paid for you, your spouse or your dependant.

Your expenses **do not qualify** if they:

- have been used to calculate an amount for medical expenses or another tax benefit in a tax return (for example, to calculate the amount for expenses for medical services not available in your area [line 378 of the income tax return], the tax credit for home-support services for seniors [line 458], the independent living tax credit for seniors [line 462, point 24] or the disability supports deduction [line 250, point 7]);
- were paid for services provided for purely cosmetic purposes; or
- were paid for certain in vitro fertilization or artificial insemination treatments.

Example

You paid \$5,000 in medical expenses for your son from August 1, 2022, to July 31, 2023 (a period of 12 consecutive months). The expenses have not already been used to calculate a tax benefit in any other income tax return. In 2023, you did not have a spouse and your family income was \$30,000.

3% of your family income is \$900. The portion of medical expenses that you can claim is therefore \$4,100 (\$5,000 – \$900). Enter this amount (\$4,100) on line 381 of your return.



Examples of medical expenses commonly claimed, grouped by disability

Disability	Eligible goods or services (purchased or leased)
All	<ul style="list-style-type: none"> • Laboratory, radiological and other prescribed diagnostic procedures • Premium paid under the Québec prescription drug insurance plan or a group insurance plan • Prescribed medication and pharmaceutical products not available for over-the-counter sale and obtained from a licensed pharmacist • Stay in a nursing home or services provided by a home care attendant • Administrative services to obtain a certificate respecting an impairment • Care provided by a dentist, nurse or practitioner • Transportation by ambulance
Visual impairment	<ul style="list-style-type: none"> • Prescribed device for taking notes in Braille with the help of a keyboard • Specially trained animal • Prescribed device or software for reading print • Prescribed large-print on-screen device • Prescribed Braille printer • Prescribed optical scanner • Eyeglasses, contact lenses or other devices for the treatment or correction of a defect of vision • Artificial eye • Reading and note-taking services • Synthetic speech system
Hearing impairment or Speech impairment	<ul style="list-style-type: none"> • Specially trained animal • Training in lip reading or sign language • Prescribed device to decode special television signals • Prescribed visual or vibratory signalling device (such as a fire alarm) • Voice recognition software • Hearing aid or laryngeal speaking aid • Real-time captioning service • Sign language interpretation service • Prescribed speech synthesizer • Prescribed Bliss symbol board • Prescribed teletypewriter (TTY)



Disability	Eligible goods or services (purchased or leased)
Mobility impairment	<ul style="list-style-type: none"> • Specially trained animal • Auxiliary driving controls for a vehicle • Prescribed electrotherapy device • Prescribed standing device (for standing therapy) • Orthopaedic device or corset • Prescribed raised seat and grab bars for a bathroom • Prescribed crutches, cane, walker or wheelchair • Prescribed orthopaedic shoes or boots, or inserts for shoes or boots • Prescribed chair mounted on a rail designed to enable a person to use a stairway • Hoist or lift for moving a person • Artificial limb or orthosis • Prescribed power-operated lift or transportation equipment for a residence or vehicle • Residential construction or renovation services • Moving services to move to a location better adapted to a person's needs • Prescribed electronic or computerized environmental control system • Prescribed page-turner
Physiological impairment (incontinence)	<ul style="list-style-type: none"> • Catheters and catheter trays • Disposable diapers or briefs • Tubing and other products required by a person who is incontinent
Cognitive impairment	<ul style="list-style-type: none"> • Specially trained animal • Device or software for reading print • Reading, note-taking and tutoring services • Supervision services in a group home • Treatments prescribed by and provided under the supervision of a physician, psychologist or specialized nurse practitioner



Disability	Eligible goods or services (purchased or leased)
Chronic illness	<ul style="list-style-type: none"> • Specially trained animal • Prescribed air or water filter or purifier • Prescribed electric or sealed combustion furnace • Prescribed device or piece of equipment designed for use by a person with a respiratory ailment or immune system deregulation • Drugs or medication and medical devices obtained under Health Canada's Special Access Program • Cannabis, cannabis oil, cannabis seeds or cannabis products purchased for medical purposes in accordance with the federal <i>Cannabis Regulations</i> • Iron lung • Artificial kidney machine • Hyperbaric oxygen therapy • Reading and note-taking services • Supervision services in a group home • Prescribed oxygen tent or other prescribed equipment needed to administer oxygen (such as oxygen face masks and tanks containing oxygen under pressure) • Treatments prescribed by and provided under the supervision of a physician, occupational therapist or specialized nurse practitioner

NOTE

If you include remuneration paid to a full-time attendant or fees for full-time residence in a nursing home in your medical expenses, your entitlement to the amount for a severe and prolonged impairment in mental or physical functions may be limited.

How to claim the non-refundable tax credit

1. Complete parts A and C in Schedule B.
2. Carry the amount from line 40 of Schedule B to line 381 of your income tax return.
3. Enclose Schedule B with your return.
4. Do not enclose receipts, but keep them in case we ask for them.

For a given year, **only one** of the following people can claim the tax credit for medical expenses incurred for a person with a disability in **their** return:

- the person with a disability
- the spouse of the person with a disability
- a parent of the person with a disability, if that person is a dependant

For more information

- *Medical Expenses* (IN-130-V), available at revenuquebec.ca
- The instructions for line 381 in the guide to the income tax return (TP-1.G-V)



5.1.3 Refundable tax credit for medical expenses

Eligibility requirements

You may be able to claim the refundable tax credit for medical expenses **if** you meet the following conditions for the year concerned:

- You were resident in Québec on December 31 of the year concerned.
- You were resident in Canada throughout the year concerned.
- You were 18 or older on December 31 of the year concerned.
- Your work income was \$3,470 or more (minimum amount for 2023).
- Your family income was \$53,340 or less (maximum amount for 2023).
- You entered an amount on line 381 or claimed the disability supports deduction on line 250.

How to claim the refundable tax credit

1. Complete parts A and D in Schedule B.
2. Carry the amount from line 50 of Schedule B to line 462 of your income tax return.
3. Enclose Schedule B with your return.

For a given year, **only one** of the following people can claim the tax credit in **their** return for medical expenses incurred for a person with a disability:

- the person with a disability
- the spouse of the person with a disability
- the mother or father of the person with a disability, if that person is a dependant

For more information

- Section 5.1.8 in this guide
- Section 5.1.2 in this guide
- The instructions for line 462 (point 1) in the guide to the income tax return (TP-1.G-V)

5.1.4 Home buyers' tax credit

Eligibility requirements

You may be able to claim a non-refundable tax credit for the purchase of a home if, in the year concerned, **one** of the following two situations applied to you:

- you or your spouse bought a qualifying home for the **first time** and you intend to make it your principal residence (note that you are considered to have bought a home for the **first time** if, in the year or in one of the previous **four years**, you did not live in another home that you or your spouse owned); **or**
- you bought a qualifying home and intend to make it the principal residence of someone related to you who has a **disability**. The residence must either:
 - be more accessible for the disabled person or set up to help the person be more mobile or functional; **or**
 - provide an environment better suited to the person's personal needs and care.



How to claim the non-refundable tax credit

1. Complete form TP-752.HA-V, *Home Buyers' Tax Credit*.
2. Enclose the form with your income tax return.

For more information

- *Home Buyers' Tax Credit* (form TP-752.HA-V), available at revenuquebec.ca
- The instructions for line 396 in the guide to the income tax return (TP-1.G-V)

5.1.5 Adapted work premium

Eligibility requirements

You may be able to claim the adapted work premium (a refundable tax credit) **if** you meet **all** of the following conditions for a given year:

- You were resident in Québec on December 31 of the year concerned.
- You are a Canadian citizen, an Indian registered as such under the *Indian Act*, a permanent resident within the meaning of the *Immigration and Refugee Protection Act* or a person on whom Canada has conferred refugee protection under that Act.
- You were 18 or older on December 31 of the year concerned or, if you were under 18, you:
 - had a spouse on December 31 of the year concerned;
 - were the mother or father of a child who lived with you; **or**
 - were recognized as an emancipated minor by a competent authority such as a court.
- You or your spouse on December 31, if applicable, is reporting:
 - employment income;
 - a research grant;
 - Wage Earner Protection Program (WEPP) payments; **or**
 - income from a business that you or your spouse carried on alone or as a partner actively engaged in the business.
- You did not transfer an amount to your mother or father as a child 18 or over enrolled in post-secondary studies (line 20 of Schedule S).
- No one received the family allowance from Retraite Québec with regard to you, unless you reached the age of 18 before December 1 of the year concerned.
- No one designated you as a dependent child on line 50 of Schedule P for purposes of a tax credit respecting the work premium or the adapted work premium.
- You **were not** a full-time student. (If you were a full-time student, you are not entitled to any of the tax credits respecting the work premium, unless, on December 31, you were the mother or father of a child who lived with you.)
- Your total work income plus that of your spouse on December 31 is over \$1,200.
- You or your spouse:
 - is entitled to the amount for a severe and prolonged impairment in mental or physical functions for the year; **or**
 - received an allowance under the Social Solidarity Program or the Basic Income Program during the year or in one of the last five years.



- Your family income is less than the maximum family income for your situation, as set out in the instructions for line 456 in the guide to the income tax return (TP-1.G-V). There is a different maximum family income for each of the following situations:
 - a couple with at least one child
 - a couple with no children
 - an individual with no children
 - an individual with at least one child

How to claim the refundable tax credit

1. Complete Schedule P to make sure you receive the adapted work premium.
2. Carry the amount from line 90 of Schedule P to line 456 of your income tax return.
3. Enclose Schedule P with your return.

For a given year, **only one** of the following people can claim the refundable tax credit in **their** return (unless they decide to share the credit):

- the person with a disability
- the spouse of the person with a disability

NOTE

- You can now receive the work premium tax credits without completing Schedule P. However, completing it is the only way to make sure that you receive the full amount you are entitled to.
- If, for a given year, you are entitled to **both** the work premium **and** the adapted work premium, you can claim **only one** of them in your income tax return; claim whichever is **higher**.
- You can receive **advance payments** of the work premium or adapted work premium if you meet certain conditions. Apply using our online services at revenuquebec.ca or file form TPZ-1029.8.P-V, *Work Premium Tax Credit: Application for Advance Payments*.

For more information

- *The Work Premium, Adapted Work Premium and Supplement to the Work Premium (IN-245-V)*, available at revenuquebec.ca
- The instructions for line 456 in the guide to the income tax return (TP-1.G-V)

5.1.6 Tax credit for home-support services for seniors

Eligibility requirements

You may be entitled to a refundable tax credit for expenses related to home-support services if you meet **both** of the following conditions for a given year:

- You were resident in Québec on December 31 of the year concerned.
- You were at least 70 years of age on December 31 of the year concerned.

If you turned 70 during the year concerned, you can claim the tax credit only for expenses paid in the year for home-support services that were rendered or that will be rendered on or after your 70th birthday.

For 2023, the tax credit is equal to 37% of the eligible expenses paid for home-support services. The maximum tax credit is \$7,215 for an independent senior living alone, and \$9,435 for a dependent senior living alone.



NOTE

- The tax credit is reduced if your family income exceeds \$65,700 (maximum income for 2023).
- The reduction will be calculated differently if you are a dependent senior or, if you are claiming the credit for your couple, either you or your spouse is considered a dependent senior.
- The tax credit is calculated differently depending on the type of dwelling you live in (for example, a house, an apartment building, a condominium, or a private seniors' residence).

Eligible home-support services include:

- personal support services (such as services related to the daily activities of dressing and personal hygiene and to mobility in the home);
- meal preparation and delivery services (such as meal preparation and delivery by a non-profit community organization like Meals on Wheels and help preparing meals in your dwelling);
- supervision and support services;
- civic support services;
- nursing services;
- maintenance services (such as services related to routine household tasks, laundry services for clothing, household linens and bedding, as well as services for minor maintenance work outside the dwelling);
- supply services (supplying everyday necessities and running other errands).

How to claim the refundable tax credit

1. Complete Schedule J and, if applicable, form TP-1029.61.MD-V, *Expenses Included in Rent at a Private Seniors' Residence – Tax Credit for Home-Support Services for Seniors*.
2. Carry the amount from line 90 of Schedule J to line 458 of your income tax return.
3. Enclose Schedule J and, if applicable, form TP-1029.61.MD-V with your return. Do not enclose any receipts or other supporting documents concerning the services for which you are claiming the tax credit, but keep them in case we ask for them.

NOTE

You can receive **advance payments** of this tax credit if you meet certain conditions. Apply using our online services at revenuquebec.ca or file one of the following forms, depending on your situation:

- form TPZ-1029.MD-7-V, *Application for Advance Payments Based on Rent and Services Included in Rent: Tax Credit for Home-Support Services for Seniors*;
- form TPZ1029.MD.8-V, *Application for Advance Payments for Services Included in Condominium Fees: Tax Credit for Home-Support Services for Seniors*; or
- form TPZ-1029.MD.9-V, *Application for Advance Payments for Occasional Services: Tax Credit for Home-Support Services for Seniors*.

For more information

- *Overview of the Tax Credit for Home-Support Services for Seniors (IN-151-V)*, available at revenuquebec.ca
- The instructions for line 458 in the guide to the income tax return (TP-1.G-V)



5.1.7 Independent living tax credit for seniors

Eligibility requirements

You may be entitled to this refundable tax credit for expenses you incurred as a senior in order to continue living independently if you meet **both** of the following conditions for a given year:

- You were resident in Québec on December 31 of the year concerned.
- You were 70 or older on December 31 of the year concerned.

This tax credit is equal to 20% of the total of the following expenses:

- expenses incurred for the purchase, lease or installation of eligible equipment or fixtures (the first \$250 of such expenses is not eligible for the tax credit);
- expenses incurred for one or more stays in a functional rehabilitation transition unit.

The expenses must have been paid by you or your spouse.

Expenses for the purchase, lease and installation of eligible equipment or fixtures

These expenses must have been paid, in the year concerned, to acquire, lease or install any eligible equipment or fixtures for use in your principal residence. For a list of eligible equipment and fixtures, see the instructions for line 462 (point 24) in the guide to the income tax return (TP-1.G-V).

Expenses incurred for one or more stays in a functional rehabilitation transition unit

These expenses must have been paid, in the year concerned, for your stay or stays in a functional rehabilitation transition unit that began in the year concerned or the previous year. You can claim the expenses incurred for the **first 60 days of any given stay**.

How to claim the refundable tax credit

1. Complete Part E of Schedule B.
2. Carry the amount from line 69 of Schedule B to line 462 of your income tax return.
3. Enclose Schedule B with your return.

NOTE

Do not enclose any receipts or other supporting documents, but keep them in case we ask for them.

For more information

The instructions for line 462 (point 24) in the guide to the income tax return (TP-1.G-V)

5.1.8 Disability supports deduction

Eligibility requirements

If you have a disability, you can deduct the expenses that you paid to obtain disability supports (goods or services) if **all** of the conditions below are met for the year concerned.

- The expenses were paid in the year.
- Neither you nor another person included these expenses in the calculation of the amount for medical expenses (line 381).



- The support goods or services allowed you to:
 - carry out the duties of an office or employment;
 - practise a profession;
 - actively carry on a business either alone or as a partner actively engaged in the business;
 - do research or similar work under a grant; or
 - take a course offered by a designated educational institution or attend a secondary school where you were enrolled in a training program.

Examples of goods and services you can claim depending on the disability

Disability	Services obtained without a prescription	Goods obtained with a prescription issued by a practitioner	Goods or services certified as required by a practitioner
All	<ul style="list-style-type: none"> • Full-time attendant care 	N/A	<ul style="list-style-type: none"> • Job-coaching services
Visual impairment	<ul style="list-style-type: none"> • Deaf-blind intervening services for a person who is both deaf and blind 	<ul style="list-style-type: none"> • Braille note-taking devices • Computer equipment (synthesizer, Braille printer and large-print on-screen devices) • Optical scanners or similar devices designed to read print 	<ul style="list-style-type: none"> • Talking textbooks (for a student) • Reading or note-taking services
Speech impairment	<ul style="list-style-type: none"> • Sign language interpretation services 	<ul style="list-style-type: none"> • Teletypewriters (TTYs) or similar devices (such as telephone ringing indicators) • Electronic speech synthesizers • Bliss symbol boards 	N/A
Hearing impairment	<ul style="list-style-type: none"> • Deaf-blind intervening services for a person who is both deaf and blind • Real-time captioning services 	<ul style="list-style-type: none"> • Teletypewriters (TTYs) or similar devices (such as telephone ringing indicators) 	N/A
Mobility impairment	N/A	<ul style="list-style-type: none"> • Page-turners 	<ul style="list-style-type: none"> • Voice recognition software
Cognitive impairment	N/A	<ul style="list-style-type: none"> • Devices or software used to read print 	<ul style="list-style-type: none"> • Reading, note-taking or tutoring services



How to claim the deduction

1. Complete form TP-358.0.1-V, *Disability Supports Deduction*.
2. Enter the result from line 13 or line 21 on line 250 of your income tax return.
3. Enclose the form with your income tax return.

Only the person with a disability can claim this deduction in **their** return for the year.

NOTE

Do not enclose any receipts for expenses you paid. However, keep the receipts in case we ask for them.

For more information

- Section 5.1.3 in this guide
- Section 5.1.2 in this guide
- *Disability Supports Deduction* (form TP-358.0.1-V), available at revenuquebec.ca
- The instructions for line 250 (point 7) in the guide to the income tax return (TP-1.G-V)

5.1.9 Amount for a severe and prolonged impairment in mental or physical functions

Eligibility requirements

You may be able to claim a non-refundable tax credit for a severe and prolonged impairment in mental or physical functions if you were 18 or older in the year and had a severe and prolonged impairment in mental or physical functions as certified by a physician, a specialized nurse practitioner, an optometrist, an audiologist, a speech-language pathologist (speech therapist), an occupational therapist, a psychologist or a physiotherapist, as applicable.

Your impairment is considered severe and prolonged if it has lasted (or is expected to last) for at least 12 consecutive months and **either of the following situations** applies to you:

- even with therapy, the appropriate devices or medication, you are **always or almost always**:
 - unable to perform one of the following **basic activities of daily living** without it taking an inordinate amount of time: seeing, speaking, hearing, walking, eliminating, feeding or dressing yourself, or performing necessary mental functions (remunerated work, social activities, recreational activities or housekeeping are not basic activities of daily living); or
 - restricted in **more than one** of the above-mentioned activities, if the cumulative effects of the restrictions is the equivalent to having a single marked restriction in one of those activities;
- because of a chronic illness, you undergo therapy prescribed by a physician or specialized nurse practitioner **at least twice a week**, and the therapy is essential to the maintenance of one of your vital functions, and requires **at least 14 hours per week** (including time for travel, medical appointments and post-treatment recovery).

Effective **2021**, treatments for type 1 diabetes meet the criteria for essential therapeutic treatments.

You must inform us if your condition has improved since the last time you filed a document certifying your impairment.



NOTE

You cannot claim this tax credit if you or another person includes the **fees paid for your full-time residence in a nursing home** in calculating a tax credit for medical expenses claimed on your or the other person's return, unless a receipt issued by the nursing home shows an amount specifically relating to remuneration paid to a full-time attendant and the amount included in medical expenses is \$10,000 or less. The same restriction applies for **remuneration paid to a full-time attendant**, unless the amount claimed as remuneration to the attendant is \$10,000 or less.

How to claim the non-refundable tax credit

1. Enter the amount for a severe and prolonged impairment in mental or physical functions on line 376 of your income tax return. This amount is given in the instructions for line 376 in the guide to the income tax return (TP-1.G-V).
2. Enclose with your return the *Certificate Respecting an Impairment* (TP-752.0.14-V) duly completed and signed by the health professional concerned if this is the first time you are entering this amount. You may enclose a copy of the Canada Revenue Agency form T2201, *Disability Tax Credit Certificate*, instead of form TP-752.0.14-V. However, you must file form TP-752.0.14-V if, because of a chronic illness, you undergo therapy prescribed by a physician or specialized nurse practitioner **at least twice a week**, and the therapy is essential to the maintenance of one of your vital functions and requires **at least 14 hours per week**.

Only the person with a disability can claim this non-refundable tax credit in **their** return for a given year.

NOTE

- If you file your income tax return **online**, you must mail us the *Certificate Respecting an Impairment* (TP-752.0.14-V) or a copy of federal form T2201, *Disability Tax Credit Certificate*.
- You can mail the document as soon as it has been completed by the health professional rather than waiting until you file your income tax return.

For more information

- *Certificate Respecting an Impairment* (TP-752.0.14-V), available at revenuquebec.ca
- The instructions for line 376 in the guide to the income tax return (TP-1.G-V)

5.1.10 Exemption from paying the Québec prescription drug insurance plan premium for a disabled person

Exemption eligibility requirements

You may not be required to pay a premium under the Québec prescription drug insurance plan for one or more months, if you:

- have a functional impairment that has existed since before your 18th birthday;
- do not have a spouse;
- live with your mother, father or tutor;
- were registered for the Québec prescription drug insurance plan by one of those persons;
- do not receive social assistance payments; and
- have a document from the Régie de l'assurance maladie du Québec (RAMQ) attesting to your impairment.



How to claim the exemption

1. Complete Schedule K, making sure to:
 - a. check box 58; and
 - b. enter, in boxes 60 to 62, the number of months in which you had (for at least one day in the month) a functional impairment.
2. Enclose Schedule K with your income tax return.

Only the person with a disability can claim this exemption in **their** return for the year.

For more information

- The list in Schedule K showing other situations in which you do not have to pay the premium
- The instructions for line 447 in the guide to the income tax return (TP-1.G-V)
- The RAMQ website (ramq.gouv.qc.ca)

5.2 Tax benefits for those close to a person with a disability

This section of the guide provides information about the tax credits to which you may be entitled if you are close to a person with a disability, **whether or not you have** a disability yourself. See the guide to the income tax return (TP-1.G-V) for more information about each tax credit.

5.2.1 Tax credit for childcare expenses

Eligibility requirements

You may be able to claim a refundable tax credit for childcare expenses if **all** of the following requirements are met for a given year:

- on December 31 of the year concerned, you were:
 - resident in Québec, **or**
 - resident in Canada, outside Québec, and carried on a business in Québec;
- the childcare expenses were incurred while you or your spouse on December 31 was:
 - carrying out the duties of an office or employment,
 - actively carrying on a business,
 - practising a profession,
 - carrying out research under a grant,
 - actively seeking employment,
 - attending a secondary school or taking a course remotely or in person at a qualified educational institution full time or part time, or
 - receiving benefits from the Québec parental insurance plan (QPIP) or benefits related to a birth or adoption under the Employment Insurance plan;
- the child for whom the childcare expenses were paid:
 - was under 16 years of age at some time in the year concerned, **or**
 - regardless of their age, had an infirmity and was your or your spouse's dependant;



- the child:
 - was your child or the child of your spouse, **or**
 - was your or your spouse’s dependant and the child’s income for the year was not more than \$12,638 (maximum amount for 2023);
- you or your spouse on December 31 paid childcare expenses for the year concerned **and** the child was living with you or your spouse on December 31 at the time the expenses were incurred; **and**
- the childcare services were provided in Canada by a person resident in Canada, and you paid the person for childcare only for the period you resided in Canada, unless you were living outside Canada temporarily.

How to claim the refundable tax credit

1. Complete Schedule C.
2. Enclose Schedule C with your income tax return. Do not enclose your RL-24 slip, but keep it in case we ask for it.

NOTE

You can receive **advance payments** of this tax credit if you meet certain conditions. Apply using our online services at revenuquebec.ca **or** file form TPZ-1029.8.F-V, *Tax Credit for Childcare Expenses: Application for Advance Payments*, and have form TPZ-1029.8.F.A-V, *Childcare Expenses Qualifying for the Tax Credit: Fees and Number of Days of Care*, completed by the childcare provider.

For more information

- The instructions for line 455 in the guide to the income tax return (TP-1.G-V)
- *Refundable Tax Credit for Childcare Expenses* (IN-103-V), available at revenuquebec.ca

5.2.2 Tax credit for children’s activities

Eligibility requirements

You can claim a refundable tax credit for the physical activities or artistic, cultural or recreational activities of an eligible child, provided you meet **all** of the following conditions for a given year:

- You were resident in Québec on December 31.
- You or your spouse on December 31 paid to **either**:
 - register the child in a program that is not part of a school’s curriculum and that includes physical activities or artistic, cultural or recreational activities for children that take place over at least eight consecutive weeks or at least five consecutive days (in the case of a summer camp, for example); **or**
 - obtain a membership for the child in a club, association or similar organization that offers physical activities or artistic, cultural or recreational activities for children, provided that the membership is for a minimum period of eight consecutive weeks.
- Your family income does not exceed \$155,880 (maximum amount for 2023).
- You have a receipt that constitutes proof of payment of eligible expenses (registration or membership fees). You must keep your receipt in case we ask for it.

For each child, the tax credit is equal to 20% of the eligible registration or membership fees. The maximum tax credit is \$100 per child, or \$200 per child if the child has a severe and prolonged impairment in mental or physical functions and the eligible fees are \$125 or more.



How to claim the refundable tax credit

1. Use the work chart under line 462 (point 25) in the guide to the income tax return (TP-1.G-V). Do the calculation for each eligible child.
2. If applicable, add the results of each calculation and carry the total to line 462 of your income tax return.

For more information

The instructions for line 462 (point 25) in the guide to the income tax return (TP-1.G-V)

5.2.3 Tax credit for caregivers

Basic eligibility requirements

You may be able to claim a refundable tax credit for caregivers, which has two components, if you meet the following conditions for a given year:

- You were resident in Québec on December 31 of the year concerned.
- You did not receive any remuneration for the care you provided to the eligible care receiver.
- Other than your spouse, no one claimed an amount with respect to you on line 367, 378 or 381 of their return.
- No one is claiming the tax credit for caregivers with regard to you.
- You (or your spouse, if applicable) were not exempt from tax for the year covered by the claim.

Eligible care receiver

Either of the following:

- a person who was 18 or over on December 31 of the year concerned, who has a severe and prolonged **impairment** in mental or physical functions because of which they need assistance in carrying out a basic activity of daily living, as certified by a health professional, and whose principal residence is in Québec; or
- a person who was **70 or over** on December 31 of the year concerned, is not your spouse and does not have an impairment.

NOTE

- A person 18 or over **with a severe and prolonged impairment** in mental or physical functions can be:
 - your spouse;
 - your or your spouse's child, grandchild, niece, nephew, brother or sister;
 - your or your spouse's mother, father, grandmother, grandfather or any other of your or your spouse's direct ascendants;
 - your or your spouse's aunt, uncle, great-aunt or great-uncle; or
 - someone with whom you have no family relationship, if a professional from the health and social services network certifies that you provide ongoing assistance to this person so that they can carry out a basic activity of daily living.
- A person **70 or over** without an impairment can be your or your spouse's mother, father, grandmother, grandfather, aunt, uncle, great-aunt, great-uncle or any other of your or your spouse's direct ascendants.
- The care receiver must not live in a private seniors' residence or in a public network facility.



Amount of the tax credit

Caregiver living with a person 18 or over with an impairment (component 1)

You may be entitled to a \$1,383 tax credit (maximum amount for 2023) and an additional amount of up to \$1,383 if you meet all of the following conditions:

- You provided care to a care receiver 18 or over with a severe and prolonged impairment in mental or physical functions.
- You lived with the care receiver.
- You lived with the care receiver in a dwelling of which you, your spouse (if they also lived with you), the care receiver or the care receiver's spouse (if they also lived with you) was an owner, tenant or subtenant.
- You lived with the care receiver for at least 365 consecutive days, including at least 183 days in the year concerned;
- The care receiver lived in Canada the entire time you lived with them.

Caregiver not living with a person 18 or over with an impairment (component 1)

You may be entitled to a tax credit of up to \$1,383 (maximum amount for 2023) if you meet all of the following conditions:

- You provided care to a care receiver 18 or over with a severe and prolonged impairment in mental or physical functions.
- You provided care to the care receiver for at least 365 consecutive days, including at least 183 days in the year concerned.
- The care receiver lived in Canada the entire time you cared for them.

Caregiver living with a person (not their spouse) 70 or over without an impairment (component 2)

You may be entitled to a \$1,383 tax credit (maximum amount for 2023) if you meet all of the following conditions:

- You lived with a care receiver (not your spouse) 70 or over without an impairment.
- You lived with the care receiver in a dwelling of which you, your spouse (if they also lived with you), the care receiver or the care receiver's spouse (if they also lived with you) was an owner, tenant or subtenant.
- You lived with the care receiver for at least 365 consecutive days, including at least 183 days in the year concerned.
- The care receiver lived in Canada the entire time you lived with them.



Specialized respite services

You can claim an additional amount for expenses you incurred for specialized respite services for the care and supervision of an eligible care receiver you lived with who has a severe and prolonged impairment in mental or physical functions.

Specialized respite services are services that consist in replacing a caregiver in order to provide home care to an eligible care receiver who has a severe and prolonged impairment in mental or physical functions.

How to claim the refundable tax credit

1. Complete Schedule H.
2. Enclose Schedule H with your income tax return.
3. If you are claiming the credit for more than two care receivers, also enclose form TP-1029.8.61.64-V, *Tax Credit for Caregivers*.
4. If you are claiming the credit for a person with an impairment, enclose the *Certificate Respecting an Impairment* (form TP-752.0.14-V), if you have not already filed it, to confirm that the care receiver needs assistance in carrying out a basic activity of daily living. You must inform us if the health of the care receiver subsequently improves.
5. If you are claiming the credit for a person with an impairment that has no family relationship with you, also enclose the *Certificate of Ongoing Assistance* (TP-1029.AN.A-V) that confirms that you have been designated to provide ongoing assistance to that person so that they can carry out a basic activity of daily living. If you already sent us this certificate, you do not need to send another one. However, the certificate must be renewed every three years.

Only the caregiver may claim the refundable tax credit in **their** return.

NOTE

- If you file your return **online**, you must mail us, if necessary, the *Certificate Respecting an Impairment* (TP-752.0.14-V) and the *Certificate of Ongoing Assistance* (TP-1029.AN.A-V).
- You can receive **advance payments** of this tax credit if you meet certain conditions. Apply using form TPZ-1029.AN-V, *Tax Credit for Caregivers: Application for Advance Payments*, or, if you can, our online services at revenuquebec.ca.

For more information

- Section 5.1.9 in this guide
- The instructions for line 462 (point 2) in the guide to the income tax return (TP-1.G-V)
- Form TP-752.0.14-V, *Certificate Respecting an Impairment*, form TP-1029.AN.A-V, *Certificate of Ongoing Assistance*, and form TP-1029.8.61.64-V, *Tax Credit for Caregivers*, available at revenuquebec.ca.



5.2.4 Funds withdrawn from an RRSP for the benefit of a person with a disability under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)

You can withdraw funds from your registered retirement savings plan (RRSP) for the benefit of a person with a disability under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP). Certain rules that apply to these plans are relaxed in such cases.

Home Buyers' Plan (HBP)

Under the HBP, you can withdraw up to \$35,000 from your RRSPs in a calendar year to buy a home or have one built. To make a withdrawal under the HBP, you must generally be considered a first-time home buyer. However, this rule does not apply if:

- you are a person with a disability and are buying a home or having one built;
- you are buying a home or having one built for a disabled person to whom you are related by blood, marriage (or de facto relationship) or adoption; **or**
- you are helping a disabled person, to whom you are related by blood, marriage (or de facto relationship) or adoption, buy a home or have one built.

In all cases, the home must be made more accessible or better adapted to the needs of the disabled person.

Lifelong Learning Plan (LLP)

Under the LLP, you can withdraw funds from your RRSPs to finance training or education for you or your spouse. Among the general conditions that must be met to make a withdrawal under the LLP is the requirement that the student (you or your spouse) be enrolled in full-time studies. However, this rule does not apply if the student has a severe and prolonged impairment in mental or physical functions.

This rule also does not apply if the student has a mental or physical impairment whose effects, as certified by a physician, specialized nurse practitioner, optometrist, speech therapist (speech-language pathologist), audiologist, occupational therapist, physiotherapist or psychologist, are such that the student cannot reasonably be expected to be enrolled as a full-time student as long as they have this impairment.

For more information

Client services (our contact information is at the end of this guide)



6 TAX BENEFITS RELATED TO GST/HST AND QST

This part contains information about the tax benefits related to GST/HST and QST to which you may be entitled **if** you purchase certain adapted goods or services for you, your spouse or your dependant. It also summarizes the eligibility requirements for the tax rebates and explains how to claim them.

6.1 Exemption from paying GST/HST and QST on certain goods and services

Most healthcare services are not subject to either GST or QST. They are said to be exempt. Prescription drugs, for example, as well as medical and assistive devices specially designed for human use or for assisting a person with a disability or impairment, can be zero-rated (that is, taxable at the rate of 0%).

Some products and services are always and unconditionally zero-rated, while others are zero-rated under conditions that are based on their type and use. For example, some medical and assistive devices are zero-rated only if supplied on prescription, while for others no prescription is required in order for them to be zero-rated. Biologicals are also subject to GST and QST in most cases, although some are zero-rated under certain conditions. For more information, see brochure IN-211-V, *The QST and GST/HST: How They Apply to Medical and Assistive Devices and Drugs*, available at revenuquebec.ca.

Examples of zero-rated products and services

- Medical and assistive devices, such as:
 - hearing aids
 - blood-glucose meters or monitors
 - orthodontic appliances
 - prescribed crutches, canes, walkers or wheelchairs specially designed for use by a person with a disability
 - artificial limbs, teeth and eyes and laryngeal speaking aids
 - mechanical percussors for postural drainage treatment
 - insulin infusion pumps, syringes or insulin pens and pen needles
 - medical or surgical prostheses designed to be worn by or fitted to a person (such as a prosthetic hip joint)
 - communication devices specially designed for use by a person with a hearing, speech or vision impairment
 - wheelchair lifts specially designed to be operated by a person with a disability so they can move around
 - portable wheelchair ramps
 - wheelchair ramps that are specifically designed for access to a motor vehicle
 - auxiliary driving controls that are designed for attachment to a motor vehicle to facilitate the operation of the vehicle by a person with a disability



- Services that modify a motor vehicle to adapt the vehicle for the transportation of a person using a wheelchair
- Animals that are or are to be specially trained to assist a person with a disability or impairment with a problem arising from the disability or impairment and provided by an organization that specializes in such training of animals
- Training for a person using an animal trained to help a person with a disability or impairment

Examples of exempt products and services

- Meals served to patients or residents in healthcare institutions (other than those served in a cafeteria)
- Prepared meals provided to a person with a disability in the person's place of residence, under a program provided by a government, municipality, non-profit organization, charity or other public service body
- Personal care and supervision services for a person whose independence is limited due to a disability or impairment, if the services are provided more than 50% of the time in the establishment of the service provider
- Home care services given to a person with a disability in their place of residence and provided by a government or municipality, **or** subsidized by a government, a municipality or an organization administering a government or municipal home care service program, such as:
 - help with bathing and dressing
 - help with taking medication
 - cleaning
 - laundry
 - meal preparation
 - childcare
 - clearing snow from the main access to a residence
- Nursing services provided to an individual by a registered nurse or registered nursing assistant
- Board and lodging or recreational services supplied in a recreational camp or similar place (such as a community centre), offered primarily to persons with disabilities by a government, municipality, non-profit organization or other public service body
- Supervised training or educational services provided by a public service body as part of a recreational or an athletic program offered primarily to persons with disabilities

For more information

- Refer to the following documents, available at revenuquebec.ca:
 - *The QST and the GST/HST: How They Apply to Medical and Assistive Devices and Drugs* (IN-211-V)
 - *The QST and the GST/HST: How They Apply to Foods and Beverages* (IN-216-V)
 - *The QST and the GST/HST: How They Apply to Charities* (IN-228-V)
 - *The QST and the GST/HST: How They Apply to Non-Profit Organizations* (IN-229-V)



6.2 QST rebate on the purchase and installation of an automatic door opener

Eligibility requirements

You can claim a rebate of the QST you paid on the purchase and installation of an automatic door opener for a garage or residence **only if** the automatic door opener is intended for use by a person with a disability who would otherwise be unable to access their residence without assistance.

How to claim the QST rebate

1. Complete form FP-2189-V, *General GST/HST and QST Rebate Application*, available at revenuquebec.ca.
2. Check the "QST" box for reason code 14 in Part 2 of the rebate application.
3. Enclose a medical certificate with this form describing the disability of the person for whom the automatic door opener was purchased and specifying that they cannot access their home alone without it.
4. Send us your application no later than **four years** after the date the QST was paid.

Only the person who paid the QST on the purchase and installation of an automatic door opener is entitled to the rebate.

6.3 GST/HST and QST rebate on the purchase or lease of an adapted vehicle

If you purchase or lease a motor vehicle specially equipped for individuals with a disability, you may be eligible for a partial rebate of the GST/HST and QST paid on the purchase or lease of the vehicle.

6.3.1 Purchase of an adapted motor vehicle

Eligibility requirements

If you purchase a motor vehicle specially equipped for a person with a disability, you are entitled, under certain conditions, to a partial rebate of the GST and QST paid on the portion of the purchase price that is attributable to special features added or adaptations made to the vehicle. You can claim this rebate for a motor vehicle equipped with:

- a device designed exclusively for loading a wheelchair without folding it;
- auxiliary driving controls that help individuals with a disability drive.

How to obtain the rebate

1. Complete form FP-2518-V, *Rebate of the Tax Paid in Respect of a Vehicle Adapted for the Transportation of Persons with Disabilities*, available at revenuquebec.ca.
2. Give form FP-2518-V to the supplier if the supplier grants you the rebate, or mail us the form no later than four years after the first day on which the taxes became payable.

Only the person who pays the tax on the purchase price of a vehicle adapted to the needs of a person with a disability or on the price of services to adapt such a vehicle is entitled to the rebate.

The supplier must specify, in writing, which portion of the purchase price can reasonably be attributed to special features added or adaptations made to the vehicle.



6.3.2 Lease of an adapted motor vehicle

Eligibility requirements

If you lease an adapted motor vehicle under a written lease agreement, you do not have to pay taxes on the portion of the lease payment that can reasonably be attributed to special features added or adaptations made to the vehicle for any of the following purposes:

- its use by an individual using a wheelchair;
- the transportation of an individual using a wheelchair;
- the installation of auxiliary driving controls that help individuals with a disability drive.

How to obtain the rebate

If you paid tax on this portion by mistake to a supplier who is registered for the GST/HST and QST, you can either:

- ask the supplier to refund or credit the tax to you;
- complete and send us form FP-2189-V, *General GST/HST and QST Rebate Application*, available at revenuquebec.ca. If you do this, check the "GST/HST" and "QST" boxes for code 1C in Part 2 to justify the rebate application. Mail the form to us no later than **two years** after the date you paid the taxes to the supplier.



TO CONTACT US

ONLINE

revenuquebec.ca



BY TELEPHONE

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City	Montréal	Elsewhere
418 659-6299	514 864-6299	1 800 267-6299 (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	Montréal	Elsewhere
418 659-4692	514 873-4692	1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City	Elsewhere
418 652-6159	1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal	Elsewhere
514 873-4455	1 800 361-3795 (toll-free)

BY MAIL

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations avec la clientèle des particuliers
Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations avec la clientèle des particuliers
Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations avec la clientèle des entreprises
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Québec City and other regions

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Cette publication est également disponible en français et s'intitule *Les personnes handicapées et la fiscalité (IN-132)*.