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INDIVIDUALS

TAX PREPARERS' GUIDE

REVENU
QUÉBEC

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**HELP YOUR CLIENTS MEET
THEIR TAX OBLIGATIONS
AND RECEIVE NOTICES
OF ASSESSMENT FASTER
WITH NETFILE QUÉBEC.**

This guide describes NetFile Québec.

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NEW FOR 2023

Tax decrease for the first two income tax brackets

For 2023, the tax rates dropped from:

- 15% to 14% for taxable income up to \$49,275;
- 20% to 19% for taxable income more than \$49,275, but not more than \$98,540.

See Work Chart 401.

Decrease in some tax credit rates and increase in some amounts

For 2023, the conversion rate for the amounts used to calculate some personal tax credits as well as the rates of some tax credits decreased from 15% to 14%.

This decrease affects the following tax credits:

- the basic personal amount (line 350);
- the age amount, amount for a person living alone and amount for retirement income (line 361);
- the amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies (line 367);
- the amount for a severe and prolonged impairment in mental or physical functions (line 376);
- the tax credit for volunteer firefighters and search and rescue volunteers (line 390);
- the tax credit for career extension (line 391);
- the home buyers' tax credit (line 396).

In addition, the following amounts have been increased:

- the amount for a child under 18 enrolled in post-secondary studies (line 7 of Schedule A);
- the amount for other dependants (line 37 of Schedule A);
- the maximum amount that can be transferred by a child 18 or over enrolled in post-secondary studies (lines 2 and 4 of Schedule S);
- the amount used to calculate the tax credit for volunteer firefighters and search and rescue volunteers (line 390).

Text or email notifications

We will notify you by text or email when certain events occur in your file.

See the instructions for lines 10 and 10.1 in the guide to the income tax return.

Consent to receiving correspondence online only

You can choose to receive correspondence from us only in My Account for individuals whenever possible. To give your consent, check box 10.2 in your income tax return and enter your email address on line 10.1.

See the instructions for line 10.2 in the guide to the income tax return.



Expenses related to working remotely because of the COVID-19 pandemic

As of 2023, you can no longer claim a deduction for expenses related to working remotely because of the COVID-19 pandemic. The deduction that could once be claimed on line 207 (point 10) has been eliminated.

However, if you were a salaried employee or an employee who earned commissions in the year, you can deduct certain expenses that you were required to pay under the terms of your employment contract.

See points 5 and 7 in the instructions for line 207 in the guide to the income tax return.

First home savings account (FHSA)

If you contributed to an FHSA, you may be entitled to a deduction. See the instructions for line 215.

Any amount you withdrew from an FHSA may have to be included in your income. See point 19 in the instructions for line 154 in the guide to the income tax return.

Tax credits respecting the work premium

Starting in 2023, you can claim the adapted work premium if you or your spouse on December 31 received benefits under the Basic Income Program paid by the Ministère de l'Emploi et de la Solidarité sociale.

See the instructions for line 456 in the guide to the income tax return.

Tax credit for home-support services for seniors

For 2023, the tax credit rate has been increased from 36% to 37%.

See the instructions for line 458 in the guide to the income tax return.

Tax credit for seniors' activities

The tax credit for seniors' activities was eliminated as of 2023.

Amount for a person living alone

As of 2023, if you receive benefits under the Basic Income Program and you receive a monthly adjustment for a single person in addition to the basic benefit, we may grant the amount for a person living alone (conditions apply). If we do and these benefits were your only income for the year, you will have no income tax to pay for 2023.

See the instructions for line 361 in the guide to the income tax return.



Property flipping (home or rental property)

As of 2023, if you dispose of (sell, transfer, exchange, give, etc.) a residential property (including rental property or a right to purchase) that you owned for less than 365 consecutive days and no life event justified the disposition, we will consider that you flipped the property.

See the instructions for line 164 in the guide to the income tax return.

Alternative minimum tax

For 2023, the rate used to calculate the alternative minimum tax decreased from 15% to 14%.

See the instructions for line 432 in the guide to the income tax return.

Balance due

If your balance due is over \$10,000, you must pay it electronically (for example, online or through a financial institution).

See the instructions for line 479 in the guide to the income tax return.

Québec prescription drug insurance plan

On July 1, 2023, the contribution rates for the Québec prescription drug plan were increased, and the maximum premium was raised from \$710 to \$731. The maximum premium for 2023 is therefore \$720.50.

As of January 2023, the Québec prescription drug insurance plan premium is calculated without taking into account the months in which you or your spouse received benefits under the Basic Income Program and held a valid claim slip issued by the Ministère de l'Emploi et de la Solidarité sociale.

For more information, see the instructions for line 447 in the guide to the income tax return.

Mandatory online filing of income tax returns

As of January 1, 2024, if you file 5 or more income tax returns, you must file them online.

Full indexation of the tax system

A number of other amounts have been increased, including the following:

- the deduction for workers (line 201);
- the basic personal amount (line 350);
- the income thresholds at which certain tax credits are reduced;
- the amount for a person living alone (line 20 of Schedule B);
- the age amount (line 22 of Schedule B); and
- the basic exemption for calculating the contribution to the health services fund (Schedule F).

For more information, see the guide to the income tax return.

Identification of changes to the guide

The main changes to this updated guide are highlighted in yellow. Note that years have been changed but not highlighted.

Income Tax Assistance – Volunteer Program

If you are part of the Income Tax Assistance – Volunteer Program, contact your local program coordinator for all necessary information. This guide does not provide information for program volunteers who file income tax returns online.



POINTS TO REMEMBER

Mandatory online filing of income tax returns

If you file 5 or more income tax returns, you must file them online.

Income tax return filing for 2020 to 2022

Original income tax returns for the 2020, 2021 or 2022 taxation years that were completed using software can be filed online: addresses and bank information can also be changed.

Batch filing of income tax returns

We do not accept batch filing of income tax returns using NetFile Québec. You can only file one return at a time. Acceptance or refusal messages will be sent to you for each return filed.

Note that some software developers have designed their software to continue allowing batch filing. However, Revenu Québec receives each return individually. For more information, contact your software developer.

Change of address

If your client moved in the past year, it is important that you provide their new address on lines 7 through 9 of their income tax return.

In addition, make sure to correctly answer the change of address question in your tax software. If you do not answer this question correctly, the address cannot be updated in our files. Providing the individual's mailing address elsewhere than on lines 7 through 9 of the income tax return, such as in Schedule D, will not change the individual's mailing address.

If you are unsure of which address we have on file, verify that the address on lines 7 through 9 is the correct mailing address for your client and answer the question above in the software.

This ensures that your client receives their notice of assessment and other documents by mail, if they want paper correspondence.

Downloading your clients' tax data

You can download your clients' tax data if your software includes that feature.

Individuals who did not receive a download code can request one in My Account for individuals, by using our **Get Your Download Code** online service, by calling our interactive voice response system, or by contacting us directly.

If we have received form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, authorizing your involvement in a client's file, you can download the client's tax data yourself without using the download code.

For more information, see section 5.3.

Authorization to communicate confidential information

For a given taxation year, if you want confidential information about a client's income tax return for which we have issued a notice of assessment, we must first receive form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, authorizing your involvement in the client's file.

If you use software to send us the form, both you and your client must keep a signed copy of it.

Information required in subfields

You must enter the supplementary information required in certain subfields of your software. This information replaces supporting documents and is necessary to process returns (see section 3.3.2). Such information is required on several lines of the return (such as lines 128, 296, 462 and 481), in the schedules (such as field B361 of line 36 of Schedule B) and in some forms (such as form TP-59-V, *Employment Expenses of Salaried Employees and Employees Who Earn Commissions*, and form TP-78-V, *Employment Expenses of Forestry Workers*).

Information requested in the forms to be filed

Be sure to provide all of the information requested on the forms to be filed (see the list of forms in section 6.4). We consider that a field left blank does not apply to an individual.

Keeping documents

You are required to inform your clients that they must keep a copy of the income tax return, any supporting documents and form TP-1000.TE-V, *Online Filing of the Personal Income Tax Return by an Accredited Person*. Tell your clients **not to send us this form, unless we ask for it**. Also tell them not to send us their income tax return by mail.



1 INTRODUCTION

Read this guide if you are a tax preparer who uses authorized software to file clients' income tax returns online. The guide includes:

- the procedures involved in online filing of income tax returns;
- the requirements that you must meet.

For information about the income tax return, see the guide to the income tax return and our publications on personal income tax.

Most of the documents referred to in this guide are available at revenuquebec.ca. You can order some of these documents on our website or by contacting us.

NOTE

To file returns online, you must have an access code (which we assign upon certification).



2 GENERAL INFORMATION

2.1 NetFile Québec

NetFile Québec:

- receives income tax returns;
- verifies the eligibility, content and consistency of the returns received, so that they meet online filing requirements;
- transfers valid returns to the tax data processing system, so that a notice of assessment may be issued.

NetFile Québec cannot issue notices of assessment or refund cheques. These operations are performed during tax return processing.

2.2 Extensible Markup Language (XML)

You must follow the XML 1.0 Recommendation of the W3C (World Wide Web Consortium). The documents to send according to XML standards are:

- the income tax return;
- the file confirming whether we have accepted or rejected the return.

2.3 Online filing

2.3.1 Data encryption

Since we are responsible for protecting the confidentiality of the information sent online, we have taken steps to ensure that filing personal income tax returns online is secure. We use the latest techniques and equipment to ensure the security of our website and to safeguard the confidential nature of the fiscal and financial data sent.

We use the Transport Layer Security (TLS) protocol to encrypt data sent between the user's computer and the server so that the data can be read only by the computers that send and receive the information.

The TLS protocol is widely used for online transactions requiring the protection of personal information, such as banking transactions and purchases. It is the current standard for such transactions.

To make secure online transactions, use a web browser that supports the TLS protocol.

2.3.2 Access code

Register for My Account for professional representatives to get an access code to file clients' income tax returns online.

You will be sent your access code and NetFile Québec preparer number in a secure email. The access code is confidential and is valid for subsequent taxation years. For information on using the access code, contact the Service d'aide ImpôtNet Québec (NetFile Québec assistance).



2.4 Security rules

Notify the Service d'aide ImpôtNet Québec without delay of any loss, presumed loss or unauthorized disclosure of your clients' data. Send the information in an Excel file for faster processing. You must also inform your clients of the situation and provide us with their contact information.

For computer, software or data theft, provide us with a copy of the police report as proof of the theft. We will monitor the situation to ensure that the stolen information is not used for fraudulent purposes. Before we issue a notice of assessment to the individual concerned, we may contact them to validate the personal data or tax data contained in the return.



3 FILING RETURNS

3.1 Preparer registration or registration renewal application

As a tax preparer, you no longer need to register or renew your registration with NetFile Québec to obtain the access code required to file your clients' returns online. You do, however, need to register for My Account for professional representatives.

For more information, go to revenuquebec.ca.

3.2 Filing and processing schedule

Returns are processed 24 hours a day, 7 days a week. Please note that:

- the Refund Info-Line service is temporarily unavailable from January 29 to February 18, 2024 (the service is otherwise available year-round);
- NetFile Québec opens on February 19, 2024 (production of files confirming whether we accepted or rejected the returns begins);
- the **Tax Data Download** online service opens on February 19, 2024;
- the period during which accelerated refund cheques are issued (or direct deposits of accelerated refunds are made) begins in late February 2024;
- the income tax return processing system opens on March 4, 2024;
- NetFile Québec closes in mid-January 2025.

3.3 Preparing returns

3.3.1 Common errors

The most common errors related to income tax returns filed online are described below.

Incomplete or inaccurate returns

Make sure that all information needed for the return is available and correct, so your client does not receive an incorrect notice of assessment. Pay special attention to the following:

- **Information about the individual, the spouse (or former spouse), the dependants, the business or immovable property**

Make sure that all information about your client's identity (**especially their first name**), their spouse (or former spouse) or dependants, and their business and immovable property is accurate.



- **Date of birth (line 6)**

Make sure you provide your client's correct date of birth. A wrong date of birth will prevent them from accessing some of our online services (such as the Refund Info-Line). It will also prevent them from using the clicSÉCUR authentication service, which gives access to My Account for individuals and some services offered by other departments, such as those for the Québec parental insurance plan (QPIP). It can also slow down processing of their income tax return and can cause errors in the:

- calculation of the Québec Pension Plan (QPP) contribution;
- determination of eligibility for the solidarity tax credit;
- calculation of the QPIP premium;
- calculation of the Old Age Security pension;
- calculation of the age amount.

- **Did the individual have a spouse? (line 12)**

Make sure that you check the right box for your client's situation. See the guide to the income tax return for the definition of the term "spouse."

- **Date of change in the individual's situation in 2023 (line 13)**

Verify whether your client's situation (indicated on line 12) is the same as it was in 2022. If their situation changed in 2023, enter the date of the change. The date is required for information exchanges with other departments such as Retraite Québec (family allowance) and the Ministère de l'Éducation or the Ministère de l'Enseignement supérieur (student loans and bursaries).

- **Social insurance number**

Be sure that the social insurance number of your client, their spouse or any other individual listed on the return is correct.

The social insurance numbers entered on lines 11, 41 and 224 of the return, line 33 of Schedule A and line 214 of Schedule H are often incorrect. An incorrect social insurance number can cause problems when a return is sent or processed, both before and after a notice of assessment is issued.

- **First return**

If you are filing an individual's first return, check box 3 and the appropriate box on line 5.

Returns submitted more than once

Make sure you do not submit the same return online more than once. In addition, do not send us a paper copy of a return that has been filed online.

Submitting a return a second time may cause problems when processing the return (for example, the return could be rejected by the tax data processing system, an error message could be generated or the notice of assessment could be delayed).

Automatic transfer of information from the previous year by the software

Always validate information from the previous year that is transferred automatically by the software. Often, information related to the selected financial data (SFD) contained in forms TP-80-V and TP-128-V and information from schedules and forms are sent to us even though no amount is entered on the corresponding lines of the return (for example, lines 136, 164 and 367).

If your client divorced or separated in 2022 or 2023, the software may have retrieved data concerning the former spouse and entered the former spouse's social insurance number on line 41. Make sure that the return contains no information about the former spouse, except on lines 224 and 225, where applicable.



Forcing, direct entry or substitution of data

Forcing, direct entry or substitution of data is often the source of error messages relating to consistency, since the information is recorded but not entered on the corresponding lines of the return, schedule, or SFD-related form. Please do not perform such operations.

3.3.2 Essential data

We process returns sent using NetFile Québec without the related forms, schedules or supporting documents. So that we have all the data we deem necessary, **you must send the supplementary information requested** in the subfields of your software, even if it seems unimportant. You will thereby avoid having to file documents or having your return rejected by the income tax processing system.

Specify the source of the income, deduction or credit concerned on lines marked “Other income,” “Other deduction” or “Other credit.” You may enter up to 70 characters on these lines. **Do not simply write “Miscellaneous” or “Several.”** Entering specific information will eliminate having to communicate with us to provide missing information, and your client will receive a notice of assessment sooner.

Premium payable under the Québec prescription drug insurance plan (Schedule K and lines 447 and 449 of the return)

Every person must have basic prescription drug insurance coverage provided under a group insurance plan offered by an employer, association, professional order or union. If a person is not covered by such a plan, coverage must be provided under the Québec prescription drug insurance plan, which is administered by the Régie de l'assurance maladie du Québec (RAMQ). In most cases, persons covered under the Québec prescription drug insurance plan must help fund it by paying a premium whose amount varies according to number of months of coverage and is calculated when the income tax return is filed.

Before preparing an income tax return for an individual and their spouse, make sure you have all information concerning their prescription drug insurance plan in order to determine whether they must pay the premium under the Québec prescription drug insurance plan and to calculate the amount to be entered on line 447.

Get answers to the following questions:

- Is each spouse providing the information about themselves in their own tax return?
- Is one spouse providing the information about the other and, if applicable, electing to pay the other's premium?
- Were the two spouses covered under a group insurance plan or the Québec prescription drug insurance plan or were they in one of the situations described in boxes 14 through 35 of Schedule K during all or part of the year?

For more information, see the guide to the income tax return and Schedule K of the return.

Other employment income (line 107)

Enter in box 106 the source of the individual's other employment income. The codes corresponding to each source of income are listed in the guide to the income tax return.

Enter on line 165 the total premiums paid by an individual to a wage loss replacement plan after 1967 that were not used to reduce benefits received in a previous year. For more information, see the guide to the income tax return.

Old Age Security pension (line 114)

If you do not have T4A(OAS) slips for an individual who is 65 or over, because that individual did not receive the Old Age Security pension, enter the year they immigrated to Canada, or indicate (by checking the appropriate box) that your client did not receive the pension and has obtained an attestation from Employment and Social Development Canada to that effect.



QPP or CPP benefits (line 119)

Enter on line 119 the total of the amounts the individual received under the QPP or the CPP (RL-2 slip, box C) and enter the disability pension amount in the appropriate field.

Income replacement indemnities and net federal supplements (line 148)

Enter in box 149 the source of the income entered on line 148. The codes corresponding to each source of income are listed in the guide to the income tax return.

Other income (line 154)

Enter the source of the individual's other income in box 153. The codes corresponding to each source of income are listed in the guide to the income tax return.

If the individual received the Canada Recovery Sickness Benefit (CRSB), the Canada Recovery Caregiving Benefit (CRCB) or the Canada Worker Lockdown Benefit (CWLB), enter the amount shown in this respect in box **O-7** or **O-10** of their RL-1 slip. Be sure to enter the same amount on line 169.

Farming or fishing income (lines 13 and 14 of Schedule L)

If the individual reports farming income or a farming loss, enter on line 13 of Schedule L the amount calculated on federal form T2042, *Statement of Farming Activities*. Enter that amount even if the person participates in the AgriStability and AgriInvest programs and send the Canada Revenue Agency (CRA) only form T1163, *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*.

Deduction for workers (line 201)

Complete Work Chart 201 to calculate the deduction for workers to which the individual is entitled for 2023.

Employment expenses and deductions (line 207)

Enter in box 206 the code corresponding to the type of expenses or deductions claimed on line 207. The codes are listed in the guide to the income tax return.

Deduction for QPP and CPP contributions and QPIP premiums (Schedule R and line 248 of the return)

Enter in box 248.1 the code corresponding to the type of deduction claimed on line 248. The codes are listed in the guide to the income tax return.

Other deductions (line 250)

Enter in box 249 the code corresponding to the type of deduction claimed on line 250. The codes are listed in the guide to the income tax return.

Adjustment of deductions (line 276)

Enter the type of adjustment of deductions in box 277. The codes corresponding to each type of adjustment are listed in the guide to the income tax return.

Deductions for strategic investments (line 287)

Enter in box 286 the code corresponding to the type of deduction claimed on line 287. The codes are listed in the guide to the income tax return.

Non-capital losses from other years (line 289)

In box 289.1, enter the number corresponding to the type of loss reported on line 289. To find out the number corresponding to each type of loss, see the guide to the income tax return.



Miscellaneous deductions (line 297)

Enter in box 296 the code corresponding to the type of deduction claimed on line 297. The codes are listed in the guide to the income tax return.

The following deductions cannot be claimed in a return filed using NetFile Québec:

- deduction for foreign producers or foreign individuals holding a key position in a foreign production filmed in Québec (code 07);
- deduction for foreign farm workers (code 20).

Amount for other dependants (Schedule A)

If you entered an amount for other dependants on line 56 of Schedule A, enter on line 33 of that schedule the social insurance numbers of the persons concerned.

Tax credit for volunteer firefighters and search and rescue volunteers (line 390)

In box 390.1, enter the code corresponding to the type of volunteer for which the credit is being claimed. For more information, see the guide to the income tax return.

Special taxes and tax adjustment (line 443)

Enter in box 442 the code corresponding to the type of special tax covered by line 443. The codes are listed in the guide to the income tax return.

Childcare expenses (Schedule C)

Enter in Schedule C the identification number of the establishment that provided the childcare services, or the social insurance number of the person who received the payments.

QST rebate for employees and partners (line 459)

Enter in field 4593 the amount of capital cost allowance for which a Québec sales tax (QST) rebate is being claimed, so that the individual will not be taxed on the QST rebate attributable to capital cost allowance. However, the rebate must be deducted from the undepreciated capital cost of the property concerned.

Enter in field 4595 the QST identification number of the employer or partnership, as applicable. This information is essential.

Two other fields exist for supplementary information. In field 4591, enter the amount of professional dues or dues paid to an artistic association for which a QST rebate is being claimed. In field 4592, enter the amount of eligible expenses for which a QST rebate is being claimed.

Other credits (line 462)

Enter in box 461 the code corresponding to the type of tax credit being claimed on line 462. The codes are listed in the guide to the income tax return.

Please note that the following tax credits cannot be claimed in a return filed using NetFile Québec:

- the tax credit for the repayment of benefits (code 08);
- the tax credit for scientific research and experimental development (code 15).

Tax credit for caregivers (line 200 of Schedule H)

If an amount for caregivers is entered on line 268 or 454 of Schedule H, indicate on line 200 the person who owned, rented or sublet the dwelling covered in Part A of the schedule.



Balance due (line 479)

If your client wants to pay the entire balance due on line 479 within five days following the confirmation that the return was successfully sent, enter that amount in field 4811 and indicate in field 4813 the payment method to be used (cheque or money order, online payment or payment at a financial institution). If your client does not want to pay the entire balance due within five days following the confirmation, indicate it in field 4812.

This information is important as the notice of assessment that we issue will take into account any payment received.

3.4 Filing management and follow-up

To file an income tax return online, proceed as follows:

- Provide your NetFile Québec preparer number and access code so that we can confirm your identity.
- Send the file (keep the number confirming that it was accepted).
- Retrieve the messages confirming that we accept or reject the tax returns for processing.
- Correct rejected returns and resend them.

Choose a method to manage filed returns and follow up on them. We recommend the following:

- Keep the files for the Canada Revenue Agency (CRA) separate from the files for us.
- Create a temporary folder for the current filing. Keep our messages accepting or rejecting returns for processing in a separate folder. We send a confirmation message for each return we receive.

3.5 Tax preparer responsibilities

You may receive a letter of warning or be refused authorization to file income tax returns using NetFile Québec if you do not meet the registration requirements. You must also:

- use authorized software;
- check the supporting documents required to complete the income tax returns and make sure that no document supporting the amounts of the deductions and credits claimed and, where applicable, the reported income is missing;
- make sure that the returns sent meet our specifications;
- report to us any loss, presumed loss, or unauthorized disclosure of your clients' information;
- maintain a high level of quality for the files you send online;
- avoid routinely stockpiling returns without informing clients;
- make sure that the amounts entered on the copies of form TP-1000.TE-V, *Online Filing of the Personal Income Tax Return by an Accredited Person*, are identical to those in the corresponding income tax returns;
- keep the completed copies of form TP-1000.TE-V, and **send them only if we request them**;
- inform your clients that they are required to keep form TP-1000.TE-V for their files and must not send the form to us.

3.6 Withdrawal or suspension of online filing privileges

We reserve the right to withdraw or suspend online filing privileges if you do not comply with the requirements and specifications in this guide or do not send error-free income tax returns on a regular basis.



4 PROCESSING RETURNS

4.1 Steps

Online filing eliminates a number of steps: taxpayers and preparers do not have to mail returns, and Revenu Québec employees do not have to open envelopes, sort and batch returns, or key in tax data. To see the usual processing time for returns filed by mail or filed online, go to revenuquebec.ca. Note that we start processing returns in early March.

4.1.1 Invalid returns

Returns that do not meet our requirements are rejected and returned to the preparer with a file containing the relevant error codes. We do not keep invalid returns. Such returns must be corrected and resent using NetFile Québec.

4.1.2 Valid returns

Valid returns containing a request for an accelerated refund (line 480 of the return) are transferred to the system that processes accelerated refunds within an hour after the file confirming that we accepted the return has been sent. An accelerated refund cheque is issued if the individual meets all eligibility requirements.

All valid returns are transferred to the tax data processing system, whether or not an accelerated refund cheque has been issued. Paper returns are also transferred to this processing system after the data has been keyed in. Consequently, an individual's assessment is carried out in exactly the same way for online returns and paper returns. Starting in early March, processing of data takes place five times a week during peak periods. Once an accepted return has been processed, the notice of assessment is issued.

If a return is selected for review, additional time is required to review the return and issue a notice of assessment. During the review, we may request more information or documents (supporting documents, forms, etc.) from you. If you provide all the information requested by the software when you complete your return, you will reduce the number of requests for supporting documents and information.

4.2 Refunds

Most individuals who have their returns filed online after February will receive their refund, where applicable, by cheque or by direct deposit, within **two weeks** after receipt of the return is confirmed. This may not happen if:

- the return was selected for review during tax data processing;
- they requested direct deposit but the account number, branch number, or financial institution number is incorrect;
- they do not qualify for an accelerated refund;
- they did not request an accelerated refund or are not entitled to one, but the return was nevertheless accepted by us before the tax data processing system was opened; or
- the return is for a previous taxation year.

An individual who meets all the conditions may request an accelerated refund. If you are filing the return for someone who meets the conditions and wants to request an accelerated refund, carry the amount on line 474 (refund) to line 480 (accelerated refund) of the return. We process accelerated refund requests starting in **February 2024**.



4.3 Balance due

Inform your clients that a balance of income tax due must be paid **no later than April 30, 2024**. Interest on any balance not paid by that date will be calculated as of May 1, 2024.

Income tax returns filed online are deemed to have been filed on the date that we send you the confirmation file. It is therefore important to send returns once they have been prepared. This is particularly important in the period just before April 30. If you believe that you will receive a confirmation file after this date, please inform the client.

Individuals and their spouses who report business or professional income, or commissions, **have until June 15, 2024**, to file their income tax return. However, interest will be calculated as of May 1, 2024, on any balance due by the individual that is not paid by April 30, 2024, despite the extended filing deadline.

The extended filing deadline does not apply where an individual is reporting only income from a business carried on by a partnership of which they were a specified member (line 29 of Schedule L), or where the expenditures incurred in the course of the business related principally to tax shelters.

Individuals whose income tax return was filed using NetFile Québec and who have a balance due can make a payment online, in person at a financial institution, or by mail. See information about the types of remittance slips in sections 6.1.1 and 6.1.2. If the balance due is more than \$10,000, the taxpayer must pay it electronically (e.g., online or through a financial institution), unless special circumstances make this impossible. Not meeting this obligation may result in a penalty. For more information, go to revenuquebec.ca.

- **Payment through a financial institution's online payment service**

Your client can pay online if their financial institution offers an online payment service. Your client must select "Revenu Québec – Code de paiement" and enter the payment code in the online service to make a payment. The payment code appears on remittance slip TP-1026.0.1.P-V. See section 6.1.1 for more information.

If your client does not have a payment code, they can use any other options offered on the financial institution's website.

If the payment is made online, the individual does not have to mail us the remittance slip.

- **Payment in person at a financial institution**

Your client must use remittance slip TPZ-1026.0.1-V. See section 6.1.2 for more information.

- **Payment by mail**

Your client must use remittance slip TP-1026.0.1.P-V or TPZ-1026.0.1-V. See section 6.1 for more information.

4.4 Reviewing income tax returns

4.4.1 Purpose

Whether filed online or on paper, all income tax returns are subject to the same review process before and after a notice of assessment is issued.

We verify that income tax returns are processed in accordance with the *Taxation Act* and the *Tax Administration Act* to maintain the integrity of the Québec taxation system, which is based on self-assessment.



4.4.2 Reviews before the notice of assessment is issued

When we receive a personal income tax return, we carry out a cursory review and then issue a notice of assessment. We may require that supporting documents be submitted.

Keeping supporting documents

If additional information or documents are required to process a return filed online, we will usually contact you. We therefore recommend that you keep a copy of the documents (including supporting documents) relative to a return:

- until a notice of assessment is issued; or
- for 30 days after the file has been sent confirming that we accept the return for processing following the opening of the tax data processing system.

Do not send us supporting documents unless we request them.

4.4.3 Reviews after the notice of assessment is issued

We also review some personal income tax returns, whether they are filed online or on paper, after the notice of assessment has been issued in order to ensure that income tax has been correctly assessed. In some cases, such a review results in a request for supporting documents. This does not necessarily mean that you or your client has made errors or omitted information.

Keeping supporting documents

If we need additional information or documents relative to an income tax return, we will first contact the individual. It is therefore important that you remind your clients of the requirement to keep all receipts, forms, books, registers and other documents relative to their income tax return for **six years** after the end of the taxation year concerned. However, documents must be kept for six years after the return is filed if it is filed late. Documents must not be sent to us unless we request them.

We may also contact you after the notice of assessment is issued if an individual has filed form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, authorizing you to represent them or receive confidential information about them.



5 CLIENT AUTHORIZATION

5.1 Sending income tax returns

An individual can complete parts 1 to 4 of two copies of form TP-1000.TE-V, *Online Filing of the Personal Income Tax Return by an Accredited Person*, to authorize you to send their income tax return using NetFile Québec. By signing Part 4, the individual certifies that the information in the form and in the income tax return is accurate and complete and discloses all income.

Do not send us either copy of the form. Both you and the individual **must keep a copy of the form for six years after the date the return was sent** (see section 37.6 of the *Tax Administration Act*).

Form TP-1000.TE-V cannot be replaced by a power of attorney, a letter of authorization or a consent form.

Most tax calculation software includes form TP-1000.TE-V, which is also available at revenuquebec.ca.

You can submit an amended return **only if** it was rejected when being sent. Make the necessary changes to the individual's tax data, identification information and additional information so that we may properly process the income tax return.

In this case, you do not have to ask the individual to complete and sign a new copy of form TP-1000.TE-V.

In all other cases, two new copies of form TP-1000.TE-V must be completed and signed by the individual.

5.2 Communicating confidential information after a notice of assessment is issued

We may contact you after a notice of assessment is issued if your client has filed form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, authorizing you to represent them or receive confidential information about them.



5.3 Downloading tax data

Clients can authorize you to download their 2023 tax data using our secure services so that you can prepare their income tax returns for the year. If we have received form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, authorizing your involvement in your client's file, you can download their tax data and complete their return for 2023 or for a previous year (2020 through 2022).

You may need a client's download code to access their file. If the client has not received a code, they can get one:

- by accessing My Account for individuals;
- by using our **Get Your Download Code** online service;
- by calling our interactive voice response service;
- by contacting us.

If your client has filed form MR-69-V, you can also download the following information without using the download code:

- instalment payments;
- personal data;
- interest we paid;
- RL slips and information slips.

Tax Data Download can be used from February 19, 2024, until mid-January 2025. However, it cannot be used to download an individual's data after we have received their income tax return, whether it has been filed online or on paper.



6 DOCUMENTS TO SEND US

6.1 Remittance slip

Individuals whose income tax returns are filed using NetFile Québec are required to complete a remittance slip if they have a balance due but are not paying the balance online.

All sections of the remittance slip must be completed legibly. To ensure that the individual's payment will be applied to their account, make sure that the following elements are shown on the remittance slip:

- last name and first name;
- address;
- social insurance number;
- taxation year concerned; and
- amount remitted.

The individual must present the remittance slip at a financial institution or mail it with a cheque or money order payable to the Minister of Revenue of Québec, to one of the following addresses:

- C. P. 25500, succursale Terminus, Québec (Québec) G1A 0A9
- C.P. 8025, succursale Place-Desjardins, Montréal (Québec) H5B 0A8

The individual's social insurance number must also be entered on the front of the cheque or money order.

If a payment does not arrive in time for us to process it before a notice of assessment is issued, the notice will show an amount payable and state that it may not take into account a payment that was received after the return was filed.

NOTE

A separate remittance slip must be filed for each individual. **Furthermore, a computer-generated remittance slip cannot be used to make a payment at a financial institution because they are not printed with magnetic ink.**

6.1.1 Remittance slip TP-1026.0.1.P-V

You can use software to print out remittance slip TP-1026.0.1.P-V and give a copy to clients who want to pay their income tax payable online or by mail. We recommend that you use this remittance slip because the individual's personal data is already pre-printed on it.

This remittance slip cannot be used to make a payment at a financial institution.

6.1.2 Remittance slip TPZ-1026.0.1-V

Remittance slip TPZ-1026.0.1-V can be used by an individual to pay income tax payable at a financial institution or by mail.

In the identification section on the individual's remittance slip, enter:

- their last name and first name;
- their address;
- their social insurance number;
- the taxation year in question; and
- the amount of the payment.

You can order copies of form TPZ-1026.0.1-V from our website or by calling us.



6.2 Amending a return

After we send confirmation that we have accepted a return for processing, a request for changes to the return can be sent, on paper, to the address shown in section 6.5. Do not send such requests to the Service d'aide ImpôtNet Québec.

In addition, if your software allows it and the individual has filed form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, authorizing your involvement in their file, you may resubmit an income tax return for 2023 or a previous year (2020 through 2022) once the necessary corrections have been made. Some changes to a return that has already been filed can also be made in My Account for individuals. For more information, go to revenuquebec.ca.

If you file an amended return on paper, all supporting documents (for example, receipts for amounts entered in the original return and receipts for amounts entered on the amended return) should be enclosed with form TP-1.R-V, *Request for an Adjustment to an Income Tax Return*. Also enclose form MR-69-V if you are filing form TP-1.R-V on behalf of your client, unless we have already received it. Furthermore, if you are using your software to file an amended return, we recommend that you include documents supporting the request for amendments.

My Account for individuals cannot be used to amend a return that has already been filed. An amended return cannot be filed if we have not yet processed the previously filed return.

6.3 Filing original documents with us

Send the **original** documents below to the address shown in section 6.5. Do not send them to the Service d'aide ImpôtNet Québec:

- all agreements, designations or election forms (for example, form TP-518-V, *Transfer of Property by a Taxpayer to a Taxable Canadian Corporation*);
- form TP-348-V, *Moving Expenses*;
- form TP-752.0.14-V, *Certificate Respecting an Impairment*, if your client is claiming, **for the first time**, the amount for a severe and prolonged impairment in mental or physical functions;
- form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*, where the amounts covered by the form were to be paid to more than **12** persons;
- form TP-80.1-V, *Calculation of Business or Professional Income, Adjusted to December 31*, and form T1139, *Reconciliation of 2023 Business Income for Tax Purposes*, if your client is a **new business** and its first fiscal period ends on a date other than December 31, 2023, or if your client is **revoking a previous election** to have its fiscal period end on a date other than December 31, 2023;
- form TP-752.0.1.i-V, *Certificate Respecting a Member of a Religious Order*, if your client **has not yet filed it** or if they have changed **religious orders**;
- form TP-726.7-V, *Capital Gains Deduction on Qualified Property*, and a copy of any documents sent to the CRA concerning the capital gains deduction on qualified property, including form T657, *Calculation of Capital Gains Deduction for 2023*;
- form TP-726.20.2-V, *Capital Gains Deduction on Resource Property*;
- forms TP-1012.A-V, *Carry-Back of a Loss* and TP-1012.B-V, *Carry-Back of a Deduction or Tax Credit*;
- form TP-1033.17-V, *Election to Defer the Payment of Income Tax Resulting From the Deemed Disposition of Certain Shares Held at the Time of Death*;
- form TP-1129.69.2-V, *Special Tax Relating to the Tax Credit for Cultural Patronage*;
- form TP-517.5.5-V, *Designating a Deemed Capital Gain Further to the Transfer of a Family Business*;
- form TP-766.3.4-V, *Income Tax on Split Income*;

- form TP-274-V, *Designation of Property as a Principal Residence*, along with a copy of any document sent to the CRA proving that a change-of-use election was made, and only in the following circumstances:
 - You complete the income tax return and form TP-274-V on paper and file these forms by some method other than online filing (for example, by mail or in person).
 - You use software (or the fillable PDFs on our website) to complete the income tax return and form TP-274-V, and you choose to print these forms and file them by mail or by some other method, even if all the information on form TP-274-V is **identical** to the information provided to the CRA, in particular the information on form T2091, *Designation of a Property as a Principal Residence by an Individual (Other Than a Personal Trust)*.
 - You use software to complete the income tax return and form TP-274-V and file them online, but **not** all information on form TP-274-V is **identical** to the information provided to the CRA, in particular the information on form T2091.

IMPORTANT

- Send the documents to the correct address to avoid delays. Clearly indicate that the documents are related to a return filed online.
- Make sure that the client's name, address and social insurance number are clearly indicated on each document. All paper documents that have been sent to us without being required will be returned to the sender.

6.4 Documents that can be sent using NetFile Québec

Forms and schedules that can be sent in whole or in part using NetFile Québec are listed below. Documents for which only some data can be sent are marked with an asterisk.

IMPORTANT

Some software cannot send certain documents. For more information, see your software's restrictions, if applicable.

- Schedule A, *Amount for Dependants and Amount Transferred by a Child Pursuing Studies*
- Schedule B, *Tax Relief Measures*
- Schedule C, *Tax Credit for Childcare Expenses*
- Schedule D, *Solidarity Tax Credit*
- Schedule E, *Tax Adjustments and Credits* (this schedule includes data from form TP-776.42-V, *Alternative Minimum Tax*; lines that begin with the letters ES)
- Schedule F, *Contribution to the Health Services Fund*
- Schedule G, *Capital Gains and Losses*
- Schedule H, *Tax Credit for Caregivers*
- Schedule J, *Tax Credit for Home-Support Services for Seniors* (this schedule includes data from form TPZ-1029.5-V, *Information Return: Tax Credit for Home-Support Services for Seniors* [lines that begin with the letters MD] and form TP-1029.61.MD-V, *Expenses Included in Rent at a Private Seniors' Residence – Tax Credit for Home-Support Services for Seniors*)
- Schedule K, *Premium Payable Under the Québec Prescription Drug Insurance Plan*
- Schedule L, *Business Income*
- Schedule M, *Interest Paid on a Student Loan*
- Schedule N, *Adjustment of Investment Expenses*
- Schedule P, *Tax Credits Respecting the Work Premium*
- Schedule Q, *Retirement Income Transferred to Your Spouse*
- Schedule R, *Québec Parental Insurance Plan (QPIP) Premium*
- Schedule S, *Amount Transferred by a Child 18 or Over Enrolled in Post-Secondary Studies*
- Schedule T, *Tax Credit for Tuition or Examination Fees (Claiming or Transferring the Credit)*



- Schedule V, *Tax Credits for Donations and Gifts*
- Form LM-3 -V, *Request for Direct Deposit*, (for tax refunds and payments of the solidarity tax credit) [lines 515, 516 and 517]
- Form LM-53-V – *Insurable Earnings Under the QPIP and Pensionable Earnings Under the QPP of a Person Responsible for a Family-Type Resource or an Intermediate Resource* (lines that begin with LM53)
- Form TP-22-V – *Income Tax Payable by an Individual Who Carries on a Business in Canada, Outside Québec* (lines that begin with the letters TP)
- TP-25-V – *Income Tax Payable by an Individual Resident in Canada, Outside Québec, who Carries On a Business in Québec* (lines that begin with the letters TP)
- Form TP-59-V, *Employment Expenses of Salaried Employees and Employees Who Earn Commissions* (lines that begin with the letter X)
- Form TP-64.3-V, *General Employment Conditions* (lines that begin with the letter Y)
- Form TP-75.2-V, *Employment Expenses of Salaried Tradespeople* (lines that begin with the letters QA)
- Form TP-78-V,* *Employment Expenses of Forestry Workers* (lines that begin with the letters QF)
- Form TP-78.4-V,* *Employment Expenses of Salaried Musicians* (lines that begin with the letters QM)
- Form TP-80-V, *Business or Professional Income and Expenses* (lines that begin with the letter U)
- Form TP-80.1-V, *Calculation of Business or Professional Income, Adjusted to December 31* (lines that begin with the letter U)
- Form TP-128-V, *Income and Expenses Respecting the Rental of Immovable Property* (lines that begin with the letter Z)
- Form TP-274-V, *Designation of Property as Principal Residence* (lines that begin with the letters RP)
- Form TP-752.HA-V, *Home Buyers' Tax Credit* (lines that begin with the letters HA)
- Form TP-752.PC-V, *Tax Credit for Career Extension* (lines that begin with the letters PC)
- Form TP-776.42-V,* *Alternative Minimum Tax* (the data sent can be included on Schedule E) [lines that begin with the letters ES]
- Form TP-965.39.4-V,* *Calculation of the CIP Deduction* (lines that begin with the letters DD)
- Form TP-1029.8.66.2-V, *Tax Credit for the Treatment of Infertility* (lines that begin with the letters INF)
- Form TP-1029.61.MD-V, *Expenses Included in Rent at a Private Seniors' Residence – Tax Credit for Home-Support Services for Seniors*
- Form TP-1029.AE-V, *Tax Credit for the Upgrading of Residential Waste Water Treatment Systems* (lines that begin with AE)
- Form TP-1029.AN.A-V, *Certificate of Ongoing Assistance* (lines that begin with the letters AN)
- Form TP-1029.BF-V, *Tax Shield* (lines that begin with the letters BF)
- Form TP-1029.SA-V, *Senior Assistance Tax Credit*
- Form TP-1029.TM-V, *Grant for Seniors to Offset a Municipal Tax Increase* (lines that begin with the letters TM)
- Form TP-1086.R.23.12-V,* *Costs Incurred for Work on an Immovable* (for rental income and expenses) [lines that begin with the letter V (V9nnn series, where n = numerical or alphabetical value)]
- Form TP-1086.R.23.12-V,* *Costs Incurred for Work on an Immovable* (for business or professional income and expenses) [lines that begin with the letter W (W9nnn series, where n = numerical or alphabetical value)]

6.5 Mailing address for income tax return documents

Mail documents relevant to income tax returns that cannot be sent with NetFile Québec to:

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

7 SERVICE D'AIDE IMPÔTNET QUÉBEC (NETFILE QUÉBEC ASSISTANCE)

7.1 Services provided

You can contact the Service d'aide ImpôtNet Québec (see section 7.2 for contact information) if you are having problems using NetFile Québec. However, if you have questions concerning software, contact the software developer.

For information about the 2023 income tax return, contact our client services as shown at the end of the guide.

Contact the Service d'aide ImpôtNet Québec by secure email or phone if you have questions about why a return has been rejected or why you cannot correct the returns using the error messages.

If your client has received nothing from us three weeks after you receive confirmation that we have accepted the return for processing, contact the Service d'aide ImpôtNet Québec. Representatives can give you information about the notice of assessment. If the client is entitled to a refund, tell them to use the Refund Info-Line on our website or to call **418 654-9754** (Québec City area) or **1 888 811-7362** (toll-free).

7.2 Contact information

Service d'aide ImpôtNet Québec
Revenu Québec
328, boulevard René-Lévesque Ouest, bureau 101
Chandler (Québec) G0C 1K0

Phone: 514 864-6299 (Montréal area)
418 659-6299 (Québec City area)
1 800 267-6299 (toll-free)

Fax: 514 285-5353 (Montréal area and outside Canada)
1 866 423-3906 (toll-free)

7.3 Business hours

You can contact the Service d'aide ImpôtNet Québec Monday through Friday from 8:00 a.m. to 6:00 p.m. See the schedule on our website for extended hours during tax season.

7.4 Secure email

Contact us at any time by secure email by clicking **Contact Us** on our website. We will reply by phone or mail based on the type of information you request.



8 REJECTED INCOME TAX RETURNS

We check each return filed using NetFile Québec against the criteria above. Returns that do not meet our online filing criteria will be rejected and returned to you with an error message. On average, 2.65% of returns are rejected.

The following are the four most common errors:

- The date of birth is incorrect.
- The date of a change in status is not provided.
- The first name is missing or is incorrect.
- Returns are submitted more than once.

IMPORTANT

We do not check whether the software takes into account all legislative provisions, or whether the mathematical and carry-over operations done by tax software are accurate. Use of the software, and omissions or errors in the information provided, is the responsibility of the user and the developer. We cannot be held responsible if programming errors affect the calculation of income tax and contributions payable.

8.1 Types of errors

This section describes the types of errors.

There are three main types of errors: eligibility, technical and preparation. Error messages are generated by the system where a submission does not meet our requirements.

Error codes are comprised of six alphanumeric characters. The first character is alphabetical and indicates the type of error.

- A:** eligibility (see the restrictions on our website)
- C:** content
- H:** consistency
- HB:** non-standard element
- L:** length
- T:** technical

The other characters usually refer to a line of the return, schedule or form related to the return, or to a form related to selected financial data (SFD).

NOTES

- **An error code may end with the letter T.** This letter indicates an error code specific to NetFile Québec. Do not confuse this with the "T" for a technical error, which always appears at the beginning of the error code.
- An error code may refer to a line in the federal income tax return, its schedules, or forms related to the federal income tax return. In such codes, the letter preceding the line number is always "F," followed by a number of at least three digits. The codes for Schedule F also begin with the letter F, but they are usually followed by a two-digit number.



8.1.1 Eligibility errors

An eligibility error is any error that is due to non-compliance with online filing criteria and that results in the rejection of the return. Eligibility error codes always start with the letter **A** and are followed by five digits (for example, A00021). You cannot correct such an error. However, a small number of such errors can be corrected by the Service d'aide ImpôtNet Québec if you are not authorized to do so. If an eligibility error cannot be corrected, the return must be filed on paper and sent with form TPF1.U-V, *Income Tax Return Data*, if your software includes printing capabilities. See our website for returns that cannot be filed online.

8.1.2 Technical errors

A technical error is any error related to the structure of Extensible Markup Language (XML). Such an error is usually caused by:

- software **anomalies**;
- incorrect software installation;
- problems with the Internet or the Internet service provider; or
- the automatic transfer of data from the previous year (we recommend that you always validate the information from the previous year).

Technical error codes always start with the letter **T** and are followed by five digits (for example, T00001).

You cannot correct a technical error. **Inform the software developer if such an error occurs**, so that the software can be corrected. Technical errors and other errors are often detected in the first version of a software program. In such cases, the developer will usually update the software.

It is important to always install suggested updates to the software. These updates are essential because they correct errors found or integrate changes made after the software was installed. Without the updates, calculations in the returns could be incorrect.

Note that we help software developers to identify and correct technical problems.

8.1.3 Preparation errors

A preparation error is any error related to the entry of data. Preparation errors are indicated by codes C, H, HB and L. These errors are by far the most common. Preparation errors most often occur when data is not validated by the software, or when you enter an amount by forcing, direct entry or substitution.

You can usually correct preparation errors based on the error messages generated by the system. You can also contact the Service d'aide ImpôtNet Québec.



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

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 entreprises

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5