

# NetFile Québec

## General and Technical Information for Tax Preparers

2008 Income Tax Return



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# Principal changes for 2008

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## Changes to the income tax return

Two new lines have been added to the income tax return and several others have been changed. Pay special attention to lines 436 and 466.

## Changes to Schedules A, G, J and P

Tax-related changes have been made to Schedules A, G, J, and P of the income tax return.

## New Schedule O

The new Schedule O is used to calculate the tax credit to which an individual is entitled for expenses paid for the respite of caregivers.

## New work chart for line 466

A new work chart has been added for line 466 in the income tax return. The work chart is used to determine whether the individual received the financial compensation for home-support services for seniors to which he or she is entitled.

## Changes to this guide

The principal changes made to this guide for 2008 are **highlighted**. Please note that year changes (for example, a change from "2007" to "2008") are not highlighted.

# Points to remember

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## Authorization code

When you transmit a client's authorization code to us, we (you and Revenu Québec) may communicate with each other and exchange confidential information about the client's income tax return for the taxation year in question. However, you cannot request that **changes be made to the client's income tax return** once it is accepted and a notice of assessment is issued. If you wish to make changes to a return, you must have in hand a power of attorney in due form.

### Note

To authorize you to transmit the code, your client must sign Part 3 of form TP-1000.TE-V, *Internet Filing of Personal Income Tax Returns: Statement and Authorization by Individuals*.

## Change of address

At the request of Canada Post, we have already changed the addresses of individuals who live in amalgamated municipalities. If your client lives in one of these municipalities, be sure to use the new address (that is, the address considered correct by Canada Post). See section 3.3.1.

## Subfields

You must enter the supplementary information required in certain subfields of your software, even if you are able to transmit the return without completing the fields. We need this information to process the returns without supporting documents (see section 3.3.2). You are required to provide supplementary information on several lines of the return, in the schedules and in related forms. Examples include lines 128, 296, 462 and 481 of the return, line 36 of Schedule B (field B361: amount paid to a residential and long-term care centre), and on forms TP-59-V and TP-78-V.

## Forms TP-64.3-V, TP-75.2-V and TP-78-V

Be sure to provide all of the information requested on these forms. If you leave a field blank, we will consider that the element concerned does not apply to your client's situation.

## Obligation to keep documents

You are required to inform your clients that they must keep a copy of the following documents: TP-1-V, TP-1000.TE-V and MR-69-V, as well as their supporting documents. Be sure to tell your clients not to mail a paper copy of the income tax return.

# 1 Introduction

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You should consult this guide if you are a tax preparer who uses authorized software to file your clients' income tax returns online. The guide includes the following information:

- the operational procedures involved in electronic filing;
- the requirements for tax preparers and transmitters;
- a list of returns that cannot be filed online (see Appendix 1);
- a list of industry codes (see Appendix 2).

Error codes and codes with respect to eligibility, content, consistency and technical errors are in a separate guide (SW-223.CE-V), which is available only on our website.

For tax-related information, consult the guide to the personal income tax return (TP-1.G-V), as well as our brochures and other publications pertaining to personal income tax.

To file returns online, you must have an access code (which we assign upon certification). Please note that a new access code will be assigned to you each year.

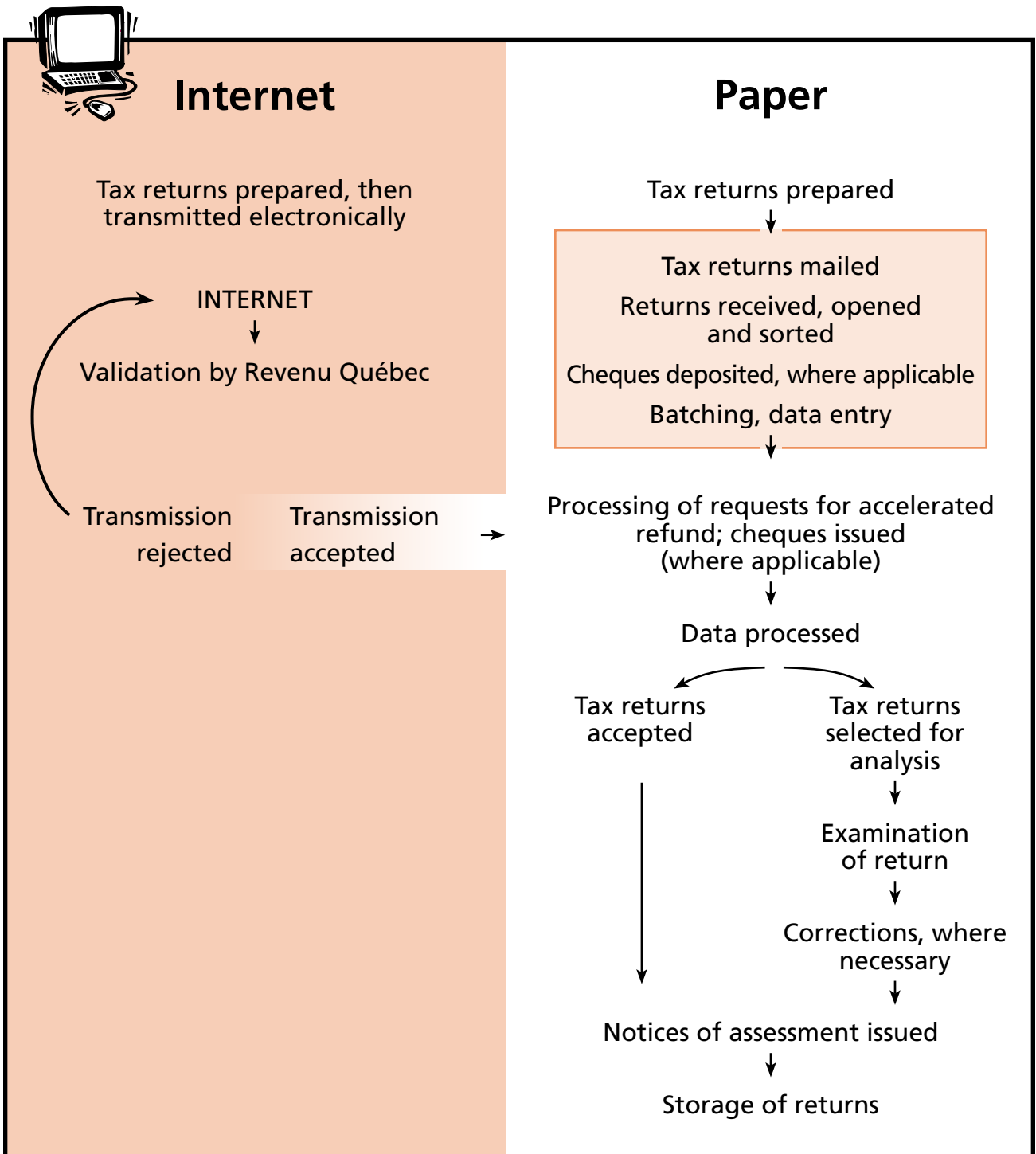
## Note

Most of the documents referred to in this guide are available on our website at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca). Some of these documents may be ordered online. To order documents online, click on **Forms and publications** and then on **Ordering forms and publications**. You may also contact us.

## 2 General information

### 2.1 NetFile Québec

#### 2.1.1 General overview



## 2.1.2 What does NetFile Québec do?

The “NetFile Québec – Personal income tax return” system

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

## 2.2 Electronic data interchange (EDI)

We require the use of EDI transaction sets compliant with ANSI X.12 version 4010 standards for the transmission of the following electronic files:

**813** Electronic filing of tax return data

**151** Electronic filing of tax return data acknowledgment. This electronic file indicates acceptance or rejection of the return. In the case of a rejected return, types of errors, error codes and error messages are indicated.

Information messages are posted on our website.

## 2.3 Filing online

### 2.3.1 Encryption of data

As we are responsible for protecting the confidentiality of tax data transmitted online, we have taken a number of measures to ensure that Netfile Québec is secure. The latest techniques and equipment allow us to ensure the security of our website and to safeguard the confidential nature of the fiscal and financial data transmitted.

The SSL security protocol (128 bits encryption) protects data transmitted between the computer of an individual who uses the transmission service and the server that houses the service. The protocol allows data to be encrypted in such a way as to be read only by the computers that send and receive the information.

SSL security protocol is an extremely safe protocol that is widely used in North America for Web transactions requiring the protection of personal information. It is currently the standard protocol for online banking and e-commerce.

To guarantee that all information remains protected, preparers filing online must make certain that their system supports the SSL (128 bits) and S-HTTP protocols. You must use the **most recent version** of a Web browser that supports 128-bit encryption: Netscape™ Navigator, Microsoft® Internet Explorer or any of the other browsers listed on our website.

## 2.3.2 Access code

Your access code and your NetFile Québec transmitter number will be included in the certification letter that the Service d'aide ImpôtNet Québec (NetFile Québec assistance) will send you. The access code is confidential and will be changed each year. For information on how to use the code, contact our Service d'aide ImpôtNet Québec.

### Important

When transmitting returns, be sure to use **your** access code and not your client's. Your access code allows you to transmit your client's return. The access code communicated to a client on form ETI-601-V serves another purpose (see section 5.1).

## 2.4 Security rules

You must notify our Service d'aide ImpôtNet Québec without delay of any loss, presumed loss or unauthorized disclosure of your clients' data. The information should be sent in an Excel file to facilitate and speed up processing. You must also inform the clients of the situation and provide us with their contact information.

In the case of computer, software or data theft, you must provide us with proof of the theft (send a copy of the police report). In such cases, we monitor the situation to ensure that the stolen information is not used for fraudulent purposes. On occasion, we will contact the individuals concerned before issuing a notice of assessment, in order to validate the personal data or tax data contained in their returns.



## 3 Preparing and transmitting returns

### 3.1 Making changes to registration information or registration renewal information

If you have already sent us form TP-223-V, *NetFile Québec Registration Form*, (or you have already renewed your registration using our online service **NetFile Québec registration renewal for tax preparers**), and you need to make changes to the information for this year, call our Service d'aide ImpôtNet Québec (NetFile Québec assistance) promptly.

For the time being, this new online renewal service does not allow you to register new tax preparers. If you wish to register a preparer who is not on our list of authorized preparers, and who was not listed on the NetFile Québec Registration Form (TPZ-223-V) that we sent you, you must complete form TP-223-V and mail it to us.

### 3.2 Production schedule

Our production schedule is from 7 a.m. to 3 a.m., seven days a week.

Our replies are transmitted at the next data collection time. Once we receive the transmission, we generally take **less than three hours** to transmit an acknowledgment of receipt message, accepting or rejecting the return for processing. This operation can take less than 15 minutes if **fewer than six returns** are transmitted and no obstacles are encountered during processing. You may also obtain an interactive reply when you submit a single return per file (requires software that includes interactive reply capabilities).

With regard to processing operations, please note the following important dates:

- NetFile Québec begins operating on February 10, 2009. Acknowledgments of receipt will be sent as of this date.
- Revenu Québec begins issuing accelerated refunds (see section 4.2) on February 19, 2009.
- The Refund Info-Line is available as of February 11, 2009.
- Tax processing of personal income tax returns begins in early March of 2009.
- The last day to file returns via NetFile Québec is June 30, 2009 (midnight).
- The last day to retrieve messages through NetFile Québec is October 31, 2009.

### 3.3 Preparing a return

#### 3.3.1 Common errors

To avoid some of the most common errors made by preparers, verify the following points when preparing and transmitting a return. You will therefore avoid unnecessary communication with us, both before and after notices of assessment are issued.

- **Identification of individual, spouse (or former spouse), dependants, business or immovable property**

Check with your client to ensure that all information used for identification purposes is correct (**especially the client's first name**); also verify the information respecting the client's spouse (or former spouse), dependants, business and immovable property. You may use the personalized label to validate the individual's identity. If corrections must be made, contact our Service d'aide ImpôtNet Québec.

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

You must provide the client's correct date of birth. Entering a random date will prevent your client from accessing services such as our Refund Info-Line and Access Code Info-Line, registration for the Québec parental insurance plan and ClicSEQUR). It also slows down processing and can cause errors in the following areas:

- calculation of the QPP contribution;
- eligibility for the QST credit;
- calculation of the premium payable under the Québec prescription drug insurance plan;
- the old age security pension;
- calculation of the age amount.

- **Address (lines 7, 8 and 9)**

**Check the client's address.** We receive many requests for address corrections after returns have been transmitted.

Pay special attention to address changes resulting from municipal amalgamations. At the request of Canada Post, we have already made these changes in our systems. You must be sure to enter the new address.

It is also possible to indicate a change of address on the individual's income tax return. Simply enter the new address.

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

Consult the guide to the income tax return for the definition of the term "spouse."

- **Date of change in the individual's situation in 2008 (line 13)**

Verify whether your client's situation is the same as it was during 2007. If your client's situation (line 12) changed during 2008, the date of the change must be indicated. The date is required for information exchanges with other departments such as the Régie des rentes du Québec (child assistance payments) and the Ministère de l'Éducation, du Loisir et du Sport (calculating student loans and bursaries).

- **Incomplete or inaccurate returns**

Be sure that the returns you transmit have been duly completed and that the information they contain is accurate. Some of the returns we receive **omit financial or other data or contain incorrect information**. As a result, the notice of assessment sent to the individual is incorrect.

- **Returns submitted more than once**

Our Web services sometimes process data for a return which is then submitted a second time. Submitting a return more than once always causes problems, which include the return being rejected, error messages being issued or delays in issuing a notice of assessment. Please be sure not to submit the same return more than once. Do not mail us a paper copy of a return that has been submitted.

- **Social insurance number (very important)**

Some returns are transmitted with the social insurance number of the individual's spouse or another person. **You must be absolutely certain that the number you enter is correct**. We will use it to inform the Régie des rentes du Québec of the employee's (or self-employed person's) earnings and contributions to the Québec Pension Plan (QPP).

The social insurance numbers entered on line 224 (recipient of support payments), line 33 of Schedule A (amount for other dependants) and line 14 of Schedule H (tax credit for caregivers) are often incorrect. An incorrect social insurance number can cause problems during the transmission or processing of a return, both before and after a notice of assessment is issued; it may also delay processing of the return.

- **Automatic transfer of information from the previous year**

**We recommend that you always validate information from the previous year that is transferred automatically by the software.** Often, schedules, forms and the "Identification" portion of selected financial data (SFD) forms (forms TP-80-V, TP-128-V, T2042 and T2121) are transmitted to us without any amount entered on the corresponding line (136, 164 or 367) of the return.

If your client obtained a divorce or separated from his or her spouse in 2007 or 2008, the software may have retrieved data concerning the former spouse and entered the former spouse's social insurance number on line 41. Check to ensure that no information pertaining to the former spouse is contained in the return, except on lines 224 and 225, where applicable.

- **First-time filer**

If your client is filing his or her income tax return for the first time, please include the indicator on line 3 of the return to show that this is a first return.

- **Forcing, direct entry or substitution**

Avoid forcing, direct entry or substitution. Such operations are often the source of error messages relating to consistency, since the information, though recorded, is not transmitted to the corresponding lines of the return, schedule, or SFD.

### 3.3.2 Essential data

We use the data transmitted to NetFile Québec to process income tax returns without the accompanying forms, schedules or supporting documents. So that we may have all the data we deem necessary to process the returns, **you must therefore transmit the supplementary information required** on certain lines of the return. This will reduce the number of requests for documents and the number of rejected returns. It is therefore essential that you respond to all the questions (often referred to as subfields) in the software program, even if they seem unimportant.

**You must specify the type of income, deduction or credit if you entered "Other" or "More than one."** You have a maximum of 70 characters in which to do so. **Do not simply write "Miscellaneous" or "Several."** Entering specific information will eliminate unnecessary communication with us 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 who is registered with the Régie de l'assurance maladie du Québec (RAMQ) must be covered by basic prescription drug insurance; such coverage may be provided under a group insurance plan or under the Québec prescription drug insurance plan, which is administered by the RAMQ. As a rule, persons who are not covered under a group insurance plan must pay premiums to the public insurance plan.

Before preparing an income tax return for an individual and his or her spouse, make sure you have on hand all information concerning their prescription drug insurance plan.

**You must verify with your client**

- whether each spouse is providing the information pertaining to himself or herself in his or her own tax return;
- whether one spouse is providing the information pertaining to the other and, if applicable, electing to pay the other's premium;
- whether the two spouses were covered by prescription drug insurance under a group insurance plan or were in one of the situations corresponding to box 14, 16, 18, 20, 22, 24, 26, 29, 31, 32 or 34 of Schedule K during all or part of the year.

For further information, consult the guide to the income tax return, and Schedule K of the return.

- **Other employment income (line 107)**

Enter in box 106 the type of other employment income. The codes are listed in the guide to the income tax return.

- **Old Age Security pension (line 114)**

If you do not have T4A(OAS) slips for a client who is 65 or over, because your client did not receive the Old Age Security pension, enter the year in which he or she immigrated to Canada, or enter the indicator specifying that your client did not receive the pension and has obtained an attestation from Social Development Canada to that effect.

- **QPP or CPP benefits (line 119)**

Identify the amounts received under the Québec Pension Plan (QPP) or the Canada Pension Plan (CPP) (RL-2 slip, box C) and enter the disability pension in the appropriate field.

- **Income replacement indemnities and net federal supplements (line 148)**

Enter in box 149 the type of income. The codes are listed in the guide to the income tax return.

- **Other income (line 154)**

Enter in box 153 the type of other income. The codes are listed in the guide to the income tax return.

- **Farming Income (line 13 of Schedule L) or fishing income (line 14 of Schedule L)**

If the individual reports income or a loss on federal form T2042, *Statement of Farming Activities*, you must enter the information on line 13 of Schedule L, even if the individual participates in the AgriStability and AgriInvest programs and transmits to 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)**

You must complete work chart 201 to calculate the deduction for workers to which the individual is entitled for 2008.

- **Employment expenses and deductions (line 207)**

Indicate in box 206 the deduction for certain expenses or the employment-related deduction that the individual is entitled to claim for the employment he or she held in 2008. The codes are listed in the guide to the income tax return.

- **Deduction for amounts contributed to the QPP and the QPIP on income from self-employment (Schedule R and line 248 of the return)**

You must complete Schedule R to calculate the deduction to which the individual is entitled for 2008.

- **Other deductions (line 250)**

Enter in box 249 the type of deductions claimed. The codes are listed in the guide to the income tax return.

- **Adjustment of deductions (line 276)**

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

- **Deductions for strategic investments (line 287)**

Enter in box 286 the type of deduction. The codes are listed in the guide to the income tax return.

- **Miscellaneous deductions (line 297)**

Enter in box 296 the type of miscellaneous deductions claimed. The codes are listed in the guide to the income tax return. The following deductions cannot be claimed in a return filed via NetFile Québec:

- deduction for foreign producers (code 07);
- deduction for a member of a partnership operating an international financial centre (code 11);
- deduction for employment income earned outside Canada (RL-17 slip) (code 15);
- deduction for foreign specialists working for a corporation operating a stock exchange business or a securities clearing-house business (code 18);
- deduction for foreign farm workers (code 20).

- **Amount for other dependants (line 33 of Schedule A)**

If an amount for other dependants is being claimed, indicate the social insurance numbers of the persons concerned.

- **Child-care expenses – Identification number (Schedule C)**

Enter the identification number of the establishment that provided the service 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 your client will not be taxed on the QST rebate attributable to capital cost allowance. The rebate must, however, be deducted from the undepreciated capital cost of the property concerned.

You must 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 type of other credits being claimed. The codes are listed in the guide to the income tax return. Please note that the following credits cannot be claimed in a return filed via 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 taxi drivers and taxi owners (box 461, code 03)**

If a tax credit for taxi drivers or taxi owners is being claimed, be sure to indicate a taxi permit number.

### 3.4 Transmission and follow-up

To file a return online, proceed as follows:

- Provide your NetFile Québec transmitter number and access code in order to confirm your identity.
- Transmit the file as saved on your work station and take note of the transmission number.
- Retrieve the new acknowledgment of receipt messages (acceptance or rejection of tax returns for processing).
- Retrieve the list of accepted and rejected returns, if necessary.
- Correct rejected returns and retransmit them.

For the first three or four transmissions via NetFile Québec, you are strongly advised to send tax returns in small batches (two or three at a time). This provides a good opportunity to see how your system is working. Subsequently, the number of returns per transmission may be increased until you judge that the optimal number has been reached. The number of transmissions should generally be limited to one or two per day.

It is important that transmission and follow-up procedures be determined before any returns are actually filed. To this end, we recommend the following procedure:

- Treat transmissions to the Canada Revenue Agency (CRA) and Revenu Québec separately (see Appendix 3).
- Keep a temporary record of each transmission. Keep the acknowledgment of receipt messages (acceptance or rejection) for your returns in a separate file.
- Take note of the transmission file number and keep the volume of returns per transmission to a manageable number (in most cases, 20 to 30 per transmission).

- Establish a transmission schedule based on your business day, and be sure to place replies to a transmission in a separate file before making another transmission. As a rule, transmissions should be limited to one or two a day. A transmission schedule might be as follows:
  - 8 a.m.: Take delivery of replies to the transmission made at the end of the previous day.
  - 12 noon: Make a transmission.
  - 5 p.m.: Take delivery of replies to the noon transmission, and make another transmission.
- Transmit before 4 p.m. on Tuesdays and Fridays to ensure that notices of assessment are issued as quickly as possible.
- If you do not receive an acknowledgment of receipt message within 24 hours, contact our Service d'aide ImpôtNet Québec so that the appropriate follow-up can be done. This seldom happens, as these messages are generally sent within three hours after we receive the return.

You may also obtain an interactive reply when you submit a single return per file (requires software that includes interactive reply capabilities).

### **3.5 Withdrawal or suspension of filing privileges**

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

## 4 Processing of returns

### 4.1 Steps involved

Electronic filing eliminates a number of processing operations: 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. Statistics for the 2007 taxation year show that the average processing time for NetFile Québec returns was seven days shorter than for paper returns.

The “NetFile Québec – Personal income tax return” system

- receives income tax returns;
- verifies the eligibility, content and consistency (including the presence of mandatory supplementary information for certain lines) of the returns received, thus ensuring that they meet electronic filing requirements;
- transfers valid returns to the system that processes data for tax purposes.

**The NetFile Québec system cannot issue notices of assessment or refund cheques.** These operations are carried out when the returns are processed for tax purposes.

#### 4.1.1 Invalid returns

If a preliminary verification shows that a return is invalid, the return is sent back to the transmitter along with a notice of rejection and the appropriate error codes. We do not keep such returns. They must be corrected and may be resubmitted via NetFile Québec.

#### 4.1.2 Valid returns

Valid returns in which individuals have requested an accelerated refund (line 480 of the return) are transferred to the system that processes accelerated refunds within an hour after the return has been accepted. An accelerated refund is issued if the taxpayer meets all applicable requirements.

During the peak period (starting in early March), tax processing takes place twice a week. This means that electronically filed returns, like paper returns whose data has been keyed in, are stockpiled until the next processing session, regardless of whether an accelerated refund has been issued. The assessment of income tax is carried out in exactly the same way for electronic returns and paper returns. Notices of assessment are issued for accepted returns.

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 contact you to request further information or documents (supporting documents, forms, etc.).

To reduce the number of requests for supporting documents and information, and avoid unnecessary communication with us, be sure to transmit the supplementary information required in the subfields of your software. In the case of paper returns, we can generally obtain the information we need by simply consulting the enclosed supporting documents.

### 4.2 Refunds

Most individuals who have their returns filed online after the end of February will receive their refund, where applicable, by cheque or by direct deposit, within **two weeks** of the date on which we send the acknowledgment of receipt message to the transmitters. Where this does not occur, it is generally because

- the individual does not qualify for the accelerated refund;
- the individual did not request an accelerated refund or is not entitled to one, but the return was nevertheless accepted by us before the beginning of the processing period (the processing period for the 2008 taxation year is scheduled to begin in early March of 2009);
- the individual’s tax return was selected for review; or
- the individual requested direct deposit but the account number, branch number, or financial institution number is incorrect.

If a client qualifies for an accelerated refund and requests one, carry the amount on line 474 (refund) to line 480 (accelerated refund). Processing for accelerated refunds will begin on February 12, 2009.

### 4.3 Payment of balance due

Individuals who have a balance of income tax due should be informed that any amount payable for 2008 must be paid **no later than April 30, 2009**. Interest on any balance not paid by that date will be calculated as of May 1, 2009.

Electronically filed returns are deemed to have been filed on the date we accept the return for processing. It is therefore important not to put off transmitting the return once it has been prepared; this is particularly important in the period just before April 30. Please inform your client if you believe that a return will be accepted for processing after this date.

Individuals and their spouses who report income from a business or profession, or commissions, **have until June 15, 2009 to file their income tax return**. No late-filing penalty will be imposed for returns filed by that date. Any balance due for 2008 must nonetheless be paid by April 30, 2009, despite the extended filing deadline. Interest on any balance not paid by that date will be calculated as of May 1, 2009.

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

**Note**

See section 6.1 for information on paying a balance due.

## **4.4 Review of income tax returns**

### **4.4.1 Purpose of review**

Whether filed online or on paper, all income tax returns are subject to the same pre-assessment and post-assessment review process.

We verify that income tax returns are processed in accordance with the *Taxation Act* and the *Act respecting the Ministère du Revenu* (our policies and procedures) to maintain the integrity of the Québec taxation system, which is based on self-assessment.

### **4.4.2 Pre-assessment review**

When we receive a personal income tax return, we carry out a cursory review and then issue a notice of assessment. Depending on the points to be verified, we may require that one or more supporting documents be submitted.

### **Keeping supporting documents**

If additional information or documents are required in order to process a return filed online, we will usually contact you.

You are therefore advised to keep a copy of the documents (including supporting documents) relative to a return

- until a notice of assessment is issued; or
- for a period of 30 days following the acceptance of the return and the beginning of the processing period for tax returns (the processing period for the 2008 taxation year is scheduled to begin in early March of 2009).

We may also contact your client for certain information.

### **Communication with the client**

When you submit your client's personal income tax return to the Canada Revenue Agency (CRA), you may transmit a code called "tax-preparer pre-assessment review contact code" to request that the CRA communicate directly with your client. We will be notified of your request and will also contact your client rather than you.

### **4.4.3 Post-assessment review**

We also review some personal income tax returns, whether they are filed online or on paper, 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 omissions.

### **Keeping supporting documents**

It is important that you remind your clients of the requirement to keep all receipts, forms, books, registers and other documents that were used in the preparation of their income tax return. As a rule, these documents must be kept for a period of **six years** after the end of the taxation year to which they apply.

For any matter concerning the income tax return, we will first contact your client. Thereafter, you may represent the client if he or she authorizes us to communicate confidential information to you after the notice of assessment is issued (see section 5.3).

## 5 Authorizations given by clients

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### 5.1 Client's access code

A client may provide you with his or her access code to authorize you to transmit an income tax return via NetFile Québec. Transmit the code to us along with the client's income tax data.

The access code is indicated on form ETI-601-V, which we sent out early in 2009 along with remittance slip TPF-1026.0.1-V. Individuals who did not receive an access code can **easily** obtain one by calling the toll-free Access Code Info-Line at 1 888 811-7362 or by consulting our website at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).

If a return is rejected during transmission, you can make the changes necessary and resubmit the return along with the client's access code. No other form is required.

### 5.2 Form TP-1000.TE-V

A client may also use form TP-1000.TE-V, *Internet Filing of Personal Income Tax Returns: Statement and Authorization by Individuals*, to authorize you to transmit his or her income tax return via NetFile Québec. If the client proceeds in this manner, he or she must complete Parts 1 and 2 on two copies of the form and sign Part 2 to certify that the information transmitted is accurate and complete and discloses all income.

Do not transmit either copy of the form to us. You and your client **must each keep a copy of the form for six years after the end of the taxation year to which it applies** (see section 37.6 of the *Act respecting the Ministère du Revenu*).

Form TP-1000.TE-V cannot be replaced by a power of attorney, a letter of authorization or a consent form; it can be replaced only by the individual's access code. **If you use the individual's access code to transmit his or her income tax return, do not use form TP-1000.TE-V.**

If a return is rejected, you may make the necessary corrections and resubmit the return without completing another copy of form TP-1000.TE-V, provided the amount on line 470 does not change by more than \$300, **and the amount (if any) transferred to the spouse is not affected**. In all other cases, two new copies of the TP-1000.TE-V form must be completed and signed by the client.

Most tax calculation software includes form TP-1000.TE-V, which is also available on our website at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).

### 5.3 Confidential information

A client who authorizes you to transmit his or her income tax return via NetFile Québec may also authorize you to receive and communicate confidential information pertaining to his or her tax return for the taxation year indicated on the return. Such authorization allows you to act as the client's representative. The client may give this authorization in two ways, according to the method chosen for transmitting the return:

- If you transmit the client's access code, the client must complete form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*, if he or she wants to give you this authorization. **In this case, do not transmit the relevant authorization code to us.**
- If form TP-1000.TE-V is used, the client must sign Part 3 to authorize us to communicate confidential information to you. In this case, transmit the relevant authorization code to us (code 1815).

### 5.4 Role of the preparer

You may receive a letter of warning or may be refused authorization to file income tax returns via NetFile Québec if you do not comply with the rules given below or meet registration requirements for NetFile Québec.

- Use software that we have approved.
- Check the supporting documents required to complete the income tax returns to ensure the accuracy of all information regarding income, deductions and credits.
- Ensure that the tax returns transmitted meet our specifications.
- Report to us any loss, presumed loss, or unauthorized disclosure of your clients' data.
- Maintain a high level of quality for your transmissions.
- Do not routinely stockpile returns without informing clients.
- Ensure that the amounts entered on the copies of form TP-1000.TE-V are identical to those in the electronic records.
- Keep the duly completed copies of form TP-1000.TE-V, where applicable, and transmit 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.

Your obligations and responsibilities towards the client and Revenu Québec remain the same regardless of whether you use the client's access code or form TP-1000.TE-V.



## 6 Documents to be transmitted to Revenu Québec

### 6.1 Remittance slip

Individuals whose returns are submitted via NetFile Québec are required to complete a remittance slip if they have a balance due but are not paying the balance online. If they wish to pay the balance online, they must use the website of their financial institution.

It is important that all sections of the remittance slip be completed legibly; otherwise, there may be delays in crediting the amount to your client's account, or the amount may be credited incorrectly to another person. You must enter on the remittance slip

- the client's social insurance number;
- the taxation year concerned; and
- the amount remitted.

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

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C.P. 3000, succursale Desjardins, Montréal (Québec) H5B 1A4

#### Note

To ensure that the client's payment, where applicable, is credited to the correct account, indicate the client's **social insurance number** 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 indicate an amount payable. However, the notice will also state that the amount payable does not necessarily take into account payments that were transmitted after the return was filed.

**A separate remittance slip must be filed for each individual. As the remittance slip is magnetized, preparers cannot make their own copies.**

#### 6.1.1 Remittance slip TPF-1026.0.1-V

We send this remittance slip to the individual at the beginning of 2009, along with identification label ETI-601-V. We **recommend** that you use this remittance slip, because your client's personal data are already pre-printed on the slip. You therefore do not have to affix the personalized label that your client received from us.

You should, however, check with your client to make sure that the information on the slip is accurate. If the client has moved or if the address on the remittance slip is different from the address shown on the income tax return, you should clearly indicate "New address" on the slip so that, when the payment is processed, the client's address will be changed as requested.

#### 6.1.2 Remittance slip TPZ-1026.0.1-V

You may use this remittance slip if, at the beginning of 2009, your client did not receive an access code, identification label ETI-601-V and remittance slip TPF-1026.0.1-V from us.

Complete the identification section on your client's remittance slip. If the client provided the personalized identification label (ETI-611-V) he or she received from us, you must check with the client to ensure that the information on the label is correct. If this is the case, you may simply affix the label to the section of the remittance slip used for the client's name and address.

If the client does not have an identification label, you must

- enter the client's last name and first name in the appropriate space;
- enter the client's current address.

To obtain copies of form TPZ-1026.0.1-V, you may call Revenu Québec or visit our website.

### 6.2 Amending a return

Once we have transmitted a message to a preparer confirming the acceptance of a return for processing, any request for changes to the return must be sent, on paper, to one of the addresses listed at the end of the guide. Do **not** send such **requests** to our Service d'Aide ImpôtNet Québec (NetFile Québec assistance).

In this case, all required documents (for example, receipts for amounts claimed in the original return and receipts in support of any further amounts claimed) should be enclosed with form TP-1.R-V, *Request for an Adjustment to an Income Tax Return*. Note that you must also enclose form MR-69-V if you are filing form TP-1.R-V on behalf of your client.

### 6.3 Filing original documents with our Service d'aide ImpôtNet Québec (NetFile Québec assistance)

You must send the **originals** of the following documents to our Service d'aide ImpôtNet Québec at the address shown in section 7.2 (we suggest that you use the identification labels):

- all agreements, designations or election forms (for example, form TP-274-V, *Designation of Property as a Principal Residence*, or TP-518-V, *Transfer of Property by a Taxpayer to a Taxable Canadian Corporation*);
- form TP-752.0.14-V, *Certificate Respecting an Impairment*, if your client is claiming, **for the first time**, the amount for a person with 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 there were more than **12** persons to be remunerated, or where your client must file federal form T2042, *Statement of Farming Activities*, or T2121, *Statement of Fishing Activities*;
- form TP-80.1-V, *Calculation of Business or Professional Income, Adjusted to December 31, 2008*, and form T1139, *Reconciliation of 2008 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, 2008, or if your client is **revoking a previous election** to have its fiscal period end on a date other than December 31, 2008, and is opting for a fiscal period that ends on December 31, 2008.

#### Important

Be sure to send these documents to the right place in order to avoid needless delays. Please indicate clearly that the documents submitted relate to a return filed online.

#### Note

You must ensure that the client's name, address, and social insurance number are clearly indicated on all documents submitted. **You must also advise your clients that supporting documents other than those listed in this section are to be submitted only if we specifically request them.** Documents that are sent to us but are not required will be returned to the sender.

### 6.4 List of documents that can be transmitted via NetFile Québec

Any or all of the following documents can be transmitted with an income tax return filed via NetFile Québec. Please note that certain software may not be able to transmit some of these

documents. Consult software restrictions, as applicable.

- Schedule A – *Amount for Dependents and Amount Transferred by a Child Pursuing Studies*
- Schedule B – *Tax Relief Measures*
- Schedule C – *Tax Credit for Child-Care Expenses*
- Schedule E – *Tax Adjustments and Credits* (may include data from form TP-776.42-V, *Alternative Minimum Tax*; the line numbers in the error codes referring to this form are preceded by the letter ES)
- Schedule F – *Contribution to the Health Services Fund*
- Schedule G – *Capital Gains and Losses*
- Schedule H – *Tax Credit for Caregivers*
- Schedule I – *Credit for Individuals Living in Northern Villages*
- Schedule J – *Tax Credit for Home-Support Services for Seniors* (including certain data from form TPZ-1029.MD.5-V, *Information Return—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 O – *Tax Credit for Respite of Caregivers*
- 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 – *Tuition or Examination Fees*
- Form LM-3.M-V or LM-3.Q-V – *To register for direct deposit or to make changes to direct deposit information* (for tax refunds and instalments of the QST credit)
- Form TP-59-V – *Employment Expenses of Salaried Employees and Employees Who Earn Commissions* (the line numbers in the error codes referring to this form are preceded by the letter X)
- Form TP-64.3-V – *General Employment Conditions* (the line numbers in the error codes referring to this form are preceded by the letter Y)
- Form TP-75.2 – *Employment Expenses of Salaried Tradespeople* (certain data only; the line numbers in the error codes referring to this form are preceded by the letters QA)

- Form TP-78-V – *Employment Expenses of Forestry Workers* (certain data only; the line numbers in the error codes referring to this form are preceded by the letters QF)
- Form TP-78.4-V – *Employment Expenses of Salaried Musicians* (certain data only; the line numbers in the error codes referring to this form are preceded by the letters QM)
- Form TP-80-V – *Income and Expenses Relating to a Business or Profession* (the line numbers in the error codes referring to this form are preceded by the letter U)
- Form TP-80.1-V – *Calculation of Business or Professional Income, Adjusted to December 31, 2008* (the line numbers in the error codes referring to this form are preceded by the letter U)
- Form TP-128-V – *Income and Expenses Respecting the Rental of Immovable Property* (the line numbers in the error codes referring to this form are preceded by the letter Z)
- Form TP-776.42-V – *Alternative Minimum Tax – 2008* (certain data only, which may be included on Schedule E; the line numbers in the error codes referring to this form are preceded by the letters ES)
- Form TP-965.32-V – *Calculation of Deductions for QBICs or the CIP* (the line numbers in the error codes referring to this form are preceded by the letters DD)
- Form TP-965.55-V – *SME Growth Stock Plan* (the line numbers in the error codes referring to this form are preceded by the letter D)
- Form TP-1086.R.23.12-V – *Costs Incurred for Work on an Immovable*, for rental income and expenses (certain data only; the line numbers in the error codes referring to this form are preceded by the letter V). See “Important” on page 24.
- Form TP-1086.R.23.12-V – *Costs Incurred for Work on an Immovable*, for business or professional income and expenses (certain data only; the line numbers in the error codes referring to this form are preceded by the letter W). See “Important” on page 24.
- Form T2042 – *Statement of Farming Activities* (9000 series)
- Form T2121 – *Statement of Fishing Activities* (9000 series)
- Form T5013 – *Statement of Partnership Income* (9000 series)

#### Important

The following forms must **under no circumstances** be transmitted via NetFile Québec: form TP-1012.A-V, *Carry-Back of a Loss*, and form TP-1012.B-V, *Carry-Back of a Deduction or Tax Credit*. Paper copies of these forms must be sent to one of the addresses listed at the end of the guide and **not** to our Service d’Aide ImpôtNet Québec.

## 7 Service d'aide ImpôtNet Québec (NetFile Québec assistance)

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### 7.1 Services provided

The purpose of our Service d'aide ImpôtNet Québec is to provide assistance to all preparers and transmitters who are having problems filing via NetFile Québec. However, if you have questions concerning software, you should direct them to the software developer. To obtain information pertaining to the 2008 income tax return, contact one of our offices (see the list at the end of the guide).

To determine why a return has been rejected, you should refer to the error codes and explanations in Netfile Québec: Error Codes (SW-223.CE-V). If you do not find an answer to your question, contact our Service d'aide ImpôtNet Québec by mail or telephone. Addresses and telephone numbers for our Service d'aide ImpôtNet Québec are given in section 7.2.

Our Service d'aide ImpôtNet Québec can also provide you with information concerning notices of assessment, in cases where the client does not receive his or her notice within three weeks after you received an acknowledgment of receipt accepting the return for processing. Where the client is entitled to a refund, we suggest you use the Refund Info-Line, which can be reached on our website or by telephone at **418 654-9754** (if you are in the Québec City area) or (toll-free) at **1 888 811-7362** (if you are elsewhere in Québec). You should inform your clients of any delays in the transmission of returns.

### 7.2 Contact information

Service d'aide ImpôtNet Québec  
Revenu Québec  
C. P. 1148  
Chandler (Québec) G0C 1K0

Telephone for Montréal area: 514 287-3044  
or 1 800 363-2070  
Telephone for Québec City area: 418 652-4090  
or 1 800 363-2070  
Fax: 514 285-5353 or 1 866 423-3906

### 7.3 Business hours

This service is available from 8:30 a.m. to 4:30 p.m., Monday, Tuesday, Thursday and Friday, and from 10:00 a.m. to 4:30 p.m. on Wednesday. Please note that service hours are extended during tax season, as indicated in the schedule posted on our website.

### 7.4 Secure email

You can contact us at any time by secure email. Just click on the @ button at the bottom of any page in our website. Depending on the type of information you request, you will receive a reply by telephone or by mail.

## 8 Rejected income tax returns

We validate each return filed via NetFile Québec according to the criteria explained above. Only 6% of returns received are rejected and returned to the transmitter with an error message.

We classify errors into three main types: eligibility errors, technical errors, and tax-return preparation errors. Error messages are also generated by the system where the transmission does not meet our requirements.

The following are the **four** most common errors:

- The date of birth is incorrect.
- The date of an individual's change in status is not provided.
- An individual's first name is not provided or is incorrect.
- Returns are submitted more than once.

### Important

We do not verify 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, as well as any omission or error in the information provided, are therefore 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 different types of errors. For additional information and an explanation of all the error codes, consult the guide *NetFile Québec: Error Codes* (SW-223.CE-V). The guide is available only on our website.

#### 8.1.1 Eligibility errors

An "eligibility error" is any error that is due to non-compliance with the criteria set for the electronic filing of a return and that results in the rejection of the return (see Appendix 1 to find out which returns cannot be filed online). As a rule, the error cannot be corrected by the preparer. However, in a few cases, such errors (**error code A**: see SW-223.CE-V) can be corrected by our Service d'aide ImpôtNet Québec (NetFile Québec assistance) if neither the preparer or transmitter is authorized to do so. If an eligibility error cannot be corrected, the return must be filed on paper.

#### 8.1.2 Technical errors

Technical errors (**error code T**: see SW-223.CE-V) are related to the structure of the electronic data interchange (EDI) transmission rather than to anything you have done or failed to do.

They may result from

- 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.

**You should contact 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 and corrected in an updated version.

We provide software developers with the assistance they need to identify and correct technical problems.

#### 8.1.3 Preparation errors

A "preparation error" is any error related to the entry of data. These are by far the most common errors encountered by NetFile Québec (**error codes C, H, HB, L and R**: see SW-223.CE-V). Preparation errors most often occur when data (usually selected financial data, referred to as "SFD") are not validated by the software, or when you use a bypass option (forcing, direct entry, or substitution operations) to enter an amount without having it validated by the software.

You can usually correct preparation errors by consulting guide SW-223.CE-V; if necessary, you may also contact our Service d'aide ImpôtNet Québec.

## 8.2 Error codes

Error codes consist of six alphanumeric characters. The first character is alphabetic and refers to the type of error:

- A:** eligibility (see Appendix 1)
- C:** content
- H:** consistency
- HB:** non-standard element
- L:** length
- R:** required field
- T:** technical

The last five characters generally refer to a line in the tax return, a schedule, a form related to the income tax return or selected financial data (SFD).

### Important

An error code that **ends** with the letter **T** indicates, **for us**, an **error code specific to NetFile Québec**. However, 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 related forms. In such codes the letter preceding the line number is always “F” followed by a number of at least **three digits**.

### Note

As a rule, the codes for Schedule F also begin with the letter F, followed by a **two-digit** number.

## 8.3 Error messages

Some software developers choose to integrate into the program the message supplied by Revenu Québec (in French) to explain the error code. For error codes beginning with **A** (eligibility), **H** (consistency) and **HB** (non-standard element), the message gives a brief (maximum 70 characters) explanation of the problem. For error codes **C** (content), **L** (length), **R** (required field) and NetFile Québec content errors (for example, C0001T), the message comprises four parts for a total of 90 characters.

For more detailed information regarding error codes, see guide SW-223.CE-V.

## Appendix 1 Which returns cannot be filed online?

Most personal income tax returns can be filed online. However, there are some situations in which personal income tax returns for 2008 cannot be filed via NetFile Québec.

You cannot file an income tax return in this manner if your client

- has a social insurance number beginning with 9 and his or her income tax return for 2007 has not yet been processed;
- does not have a social insurance number but has a temporary identification number beginning with 0 (or the client's spouse has a temporary identification number beginning with 0);
- declared bankruptcy or filed a proposal in bankruptcy at some time in 2008 or 2009;
- was not resident in Québec on December 31, 2008;
- has an address that is a post office box;
- was not resident in Canada throughout 2008;
- has an address that is outside Québec;
- has a spouse who does not reside in Canada;
- is reporting income earned outside Canada;
- is claiming a deduction for employment income earned outside Canada;
- is reporting business income (or business losses) in another province;
- disposed of more than four immovables or depreciable properties;
- is splitting dividend income;
- is claiming the deduction as a member of a partnership that operates an international financial centre (IFC);
- is a deemed resident entitled to an exemption from income tax (for example, an ambassador);
- is claiming a deduction for foreign producers;
- is claiming a deduction for foreign specialists working for a corporation operating a stock exchange business or a securities clearing-house business;
- is claiming a deduction for foreign farm workers;
- is claiming expenses, or a tax credit, for scientific research and experimental development (R&D);
- paid income tax to more than one foreign country, or is entitled to foreign tax credits respecting business income;
- is claiming a tax credit for the averaging of the deduction for certain repayments;
- is claiming a tax adjustment on line 402 of Schedule E;
- is claiming a non-refundable tax credit for more than six dependent children under 18 enrolled in post-secondary studies;
- is claiming a non-refundable tax credit for more than six amounts transferred by children 18 or over enrolled in post-secondary studies (Schedule A);
- is reporting more than six amounts of tuition or examination fees transferred by children;
- is claiming a credit for individuals living in northern villages and has more than six dependent children;
- is claiming a deduction for support payments paid for more than four recipients;
- is claiming over 12 amounts as child-care expenses;
- is claiming a non-refundable tax credit for more than three persons who qualify as "other dependants";
- is claiming a refundable tax credit for caregivers, for more than two eligible relatives;
- is claiming a tax credit for child-care expenses for more than six eligible children (Schedule C);
- is claiming an amount for a person living alone (line 20 of Schedule B) and also indicates that he or she has a spouse;
- received in 2008, under a law of Canada or a province other than Québec, amounts owed to him or her for a previous year either as income replacement indemnities (workers' compensation, or indemnities received further to a precautionary cessation of work, a traffic accident or an act of good citizenship, or because he or she was the victim of a crime) or as a compensation for loss of financial support.
- is transferring an amount, as a child 18 or over enrolled in post-secondary studies, to more than four persons (Schedule S);
- is reporting income (or losses) from a business or profession, or rental income (or losses), in more than nine separate financial statements or copies of form TP-80-V, TP-80.1-V or TP-128-V;
- is making more than eight claims for capital cost allowance on form TP-80-V, *Income and Expenses Relating to a Business or Profession*;
- indicated more than four members on form TP-80-V, *Income and Expenses Relating to a Business or Profession*;
- indicated more than four other co-owners on form TP-128-V, *Income and Expenses Respecting the Rental of Immovable Property*;
- is making more than six claims for capital cost allowance on form TP-128-V, *Income and Expenses Respecting the Rental of Immovable Property*;
- is reporting business income or income from immovable property from a partnership for which no RL-15 slip or T5013 slip has been received;

- is averaging a retroactive payment (such as a payment from the Régie des rentes du Québec) or support-payment arrears (form TP-766.2-V);
- is completing form T1139, *Reconciliation of 2008 Business Income for Income Tax Purposes*, in order to report farming or fishing income (or losses) at December 31, 2007, appearing on form T2042, *Statement of Farming Activities*, or form T2121, *Statement of Fishing Activities*;
- indicated more than two names of people with a significant disability (Schedule O);
- is filing, for the taxation year, more than one return of a deceased person.

#### **Note**

You cannot file an amended return via NetFile Québec if we have already accepted the return for processing.

#### **Important**

If more than 12 recipients of amounts are to be indicated on form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*, you must transmit the information on the first 12 recipients and indicate that there are more than 12 amounts paid or payable for the work, in order for the income tax return to be accepted by NetFile Québec. The information on the additional payments must be filed on paper with our Service d'aide ImpôtNet Québec using the original form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*.



# Appendix 2 Industry codes

## Note

A partial list of industry codes follows. If you require further information, contact the Canada Revenue Agency (CRA).

## Professions

Architect (except landscape) — 541310  
Architect (landscape) — 541320  
Bookkeeping services — 541215  
Chartered or certified accountant — 541212  
Dentist — 621210  
Engineer — 541330  
Lawyer — 541110  
Notary (Québec only) — 541120  
Online financial and investment advice — 523999  
Physician (general practice), surgeon, or specialist — 621110  
Psychologist — 621330  
Veterinarian — 541940  
Other health practitioner — 621390  
Other legal services (including notaries outside Québec) — 541190  
Other professional, scientific, or technical services — 541000  
Other social service practitioner — 624000  
Other online advice and counselling — 541999

## Services

### Agricultural or animal services

Animal specialty or livestock services — 115210  
Crop services — 115110  
Other agricultural services — 115000

### Transportation or storage

Air transport — 481000  
Bus transport (school or employee) — 485410  
Interurban and rural transit — 485210  
Storage or warehousing — 493100  
Taxi — 485310  
Truck transport — 484000  
Urban transit — 485110  
Water transport — 483000  
Other transportation service — 480000

### Communications or utilities

Courier services — 492110  
Flyer delivery — 541870  
Postal services — 491110  
Public utilities — 221000  
Telecommunications — 517000

### Finance, insurance, or real estate

Financial services (excluding banks and finance companies) — 523000  
Insurance agent or broker (independent) — 524210  
Insurance company — 524100  
Lessors of non-residential buildings (except mini-warehouses) — 531120  
Lessors of other real estate property — 531190

Lessors of residential buildings and dwellings — 531111  
Lessors of self-storage mini-warehouses — 531130  
Lessors of social housing projects — 531112  
Offices of real estate appraisers — 531320  
Real estate agents — 531211  
Real estate brokers — 531212  
Real estate property managers — 531310  
Other activities related to real estate — 531390

### Business services

Advertising — 541800  
Computer programmer or analyst — 541510  
Consultation – environment — 541620  
Consultation – management — 541610  
Consultation – science and technology — 541690  
Data processing, storing and related services — 518210  
Employment agency — 561300  
Exterminators, janitors, chimney cleaners — 561700  
Internet service and search engine suppliers — 518110  
Online business services — 561999  
Publishing — 511000  
Other business services — 561000

### Health or social services

Babysitting or child-care (your own home) — 624410  
Educational services — 610000  
Health or social services (other than child care) — 620000  
Tutors — 611690

### Entertainment or recreation

Agents and representatives – artists, athletes and other public figures — 711410  
Entertainment or stage company — 711100  
Film or video production services — 512110  
Independent artists, authors and interpreters (performers) — 711510  
Independent athletes and trainers (coach) — 711218  
Movie or motion picture film presenter — 512130  
Online adult entertainment, including gambling and pornography — 519130  
Online psychic, escorts, dating, party planning, personal shopping — 812990  
Ski facilities, golf courses, marinas, bowling centres, fitness centres — 713900  
Sports promoter — 711319  
Sports teams and clubs — 711211  
Other amusements or recreation — 710000

### Accommodation, food, or beverage services

Bed and breakfast, cabins, tourist rooms — 721190  
Campgrounds, hunting, fishing, and vacation camps — 721210  
Canteens, mobile food services — 722320  
Catering — 722320  
Full-service restaurant — 722110  
Hotel, motor-hotel, motel, or resort — 721110  
Limited service restaurant, take-out and drive-in — 722210

Rooming and boarding houses — 721310  
Tavern, bar, or nightclub — 722410

### **Repairs and maintenance**

Automotive exhaust system repair — 811112  
Automotive glass replacement shops — 811122  
Auto painting or body repairs — 811121  
Car washes — 811192  
Furniture refinishing or repairing — 811420  
General automotive repair — 811111  
Home and garden equipment and appliances repair and maintenance — 811410  
Shoe repair shops — 811430  
TV, radio, stereo, computer, or camera repairs — 811210  
Other repairs — 811000

### **Personal or household services**

Barber or beauty shop — 812110  
Carpet cleaning service — 561740  
Funeral services — 812200  
Home cleaning services — 561722  
Homemaker services — 624120  
Laundry or dry cleaning — 812300  
Other personal or household services — 810000

### **Other services**

Business, religious or social organization — 813000  
Janitorial services (except window cleaning) — 561722  
Machine or equipment rental leasing — 532000  
Miscellaneous building or dwelling services — 561700  
Photography — 541920  
Travel services — 561510  
Vehicle rental or leasing — 532110

## **Sales**

### **Household goods stores**

Appliances, TV, radio, or stereo repairs — 443110  
Computer and software sales — 443120  
Household accessories — 442200  
Household furniture and appliances — 442110

### **Food or beverage stores**

Baked goods, candy, or nuts — 445290  
Beer, wine, or liquor — 445310  
Convenience stores — 445120  
Groceries (except convenience stores) — 445110  
Meat, fish, fruits, or vegetables — 445200  
Supermarket — 445110  
Other food stores — 445000

### **Automotive**

Auto parts or accessories store — 441310  
Automobile sales — 441100  
Recreational vehicle sales — 441210  
Service station (with convenience store) — 447110  
Other service station — 447190

### **Other retail stores**

Bookstores and news dealers — 451210  
Cameras and photographic supplies — 443130  
Florists — 453110  
General merchandise — 452000  
Gifts, novelties, and souvenirs — 453220  
Hardware — 444130  
Jewellery or watch sales or repairs — 448310  
Lawn and garden supplies — 444220  
Musical instruments — 451140  
Office supplies and stationery stores — 453210  
Paint or wallpaper — 444120  
Pharmacies or drugstores — 446110  
Records, CDs or pre-recorded tapes — 451220  
Sewing, needlework, and piece goods — 451130  
Shoes or clothing — 448000  
Sporting goods or bicycles — 451110  
Toys, hobbies, and games — 451120  
Other merchandise — 440000

### **Direct sales**

Cosmetics — 454390  
Food or beverages — 454390  
Fuel dealers — 454310  
Household goods — 454390  
Mail order houses — 454113  
Newspaper delivery — 454390  
Online retailing — 454111  
Vending machine operators — 454210  
Other direct sales — 454390

## **Wholesales**

Apparel and dry goods — 414100  
Beverages — 413200  
Building materials and supplies — 416000  
Drugs — 414510  
Farm products — 411100  
Food — 413100  
Machinery, equipment, and related supplies — 417000  
Online wholesaling — 418990  
Personal and household goods — 414000  
Petroleum products — 412110  
Tobacco — 413310  
Vehicles, parts, and accessories — 415000  
Wholesale agents and brokers except online business to business — 419120  
Online wholesale agents and brokers - business to business — 419110  
Other products — 410000

## **Construction**

Acoustical work — 238310  
Asphalt paving (driveways and parking lots) — 238990  
Buildings (including development) — 236000  
Electrical installation — 238210  
Engineering construction — 237000  
Excavating or grading — 238910  
Fence installation — 238990

Finish carpentry — 238350  
Glass or glazing — 238150  
Hardwood flooring installation — 238330  
Heating, air conditioning, or other duct/sheet metal work — 238220  
Home renovations — 236110  
Insulation — 238310  
Masonry — 238140  
Mechanical specialty work — 238220  
Painting or decorating — 238320  
Plastering or drywalling — 238310  
Plumbing — 238220  
Resilient flooring or carpet installation — 238330  
Shingling — 238160  
Siding installation — 238170  
Site work — 238910  
Structural or related work — 238100  
Terrazzo or tile work — 238340  
Other construction services — 230000  
Other exterior close-in work — 238190  
Other interior or finishing work — 238390  
Other trade work — 238990

## **Manufacturing**

Beverages — 312100  
Chemicals or chemical products — 325000  
Clothing — 315000  
Computer or electronic products — 334000  
Electrical equipment, appliances and components — 335000  
Fabricated metal products — 332000  
Food — 311000  
Furniture or fixtures — 337000  
Leather or leather products — 316110  
Non-metallic mineral products — 327000  
Paper products — 322000  
Plastic — 326100  
Primary metal — 331000  
Printing — 323100  
Refined petroleum and coal products — 324100  
Rubber — 326200  
Textile products — 314000  
Textile yarn or fabric — 313000  
Tobacco — 312220  
Transportation equipment — 336000  
Wood products — 321000  
Other manufacturing — 300000

## **Natural resource industries**

Forestry support services — 115310  
Hunting and trapping — 114210  
Logging — 113310  
Mining (except oil and gas) — 212000  
Oil and gas extraction — 211110  
Quarry or sand pit — 212300  
Support activities for mining or oil and gas extraction — 213110

## **Fishing**

Animal aquaculture — 112510  
Inland fishing — Boat owners with crewshares — 114124  
Inland fishing — Boat owners without crewshares — 114134  
Inland fishing — Sharesman — 114144  
Salt water fishing — Boat owners with crewshares — 114123  
Salt water fishing — Boat owners without crewshares — 114133  
Salt water fishing — Sharesman — 114143

## **Farming**

### **Livestock farm**

Animal aquaculture (such as frogs, fishes, shellfishes) — 112510  
Beef cattle, including feedlots — 112110  
Broiler and other meat-type chickens — 112320  
Chicken eggs (including hatching eggs) — 112310  
Combination poultry and eggs — 112391  
Dairy cattle and milk — 112120  
Goats — 112420  
Hogs and pigs — 112210  
Livestock combination farming, and livestock farming with secondary crop farming — 112991  
Poultry hatcheries — 112340  
Sheep — 112410  
Support activities for animal production (husbandry services) — 115210  
Turkeys — 112330  
All other poultry and eggs — 112399

### **Other animal specialties farm**

Apiculture (beekeeping) — 112910  
Fur-bearing animals and rabbits — 112930  
Horses and other equines — 112920  
All other miscellaneous animals — 112999

### **Field-crop farm**

Cereals (such as barley, oats, rye, and growing wild rice) — 111190  
Corn — 111150  
Floriculture — 111422  
Fruit and vegetable combination farming — 111993  
Hay — 111940  
Maple syrup and production — 111994  
Miscellaneous crops, combination of crops, and combination of crops with secondary livestock farming (except maple syrup operations and algae and seaweed farming) — 111999  
Mushrooms — 111411  
Non-citrus fruit and tree nuts — 111330  
Nursery and tree production — 111421  
Oilseed (including canola, flax, mustard, and sunflowers) — 111120  
Potatoes (including yams and sweet potatoes) — 112111  
Pulse crops (such as dry field peas, beans, and lentils) — 111130  
Soybeans — 111110  
Support activities for crop production (soil preparation, pruning, spraying, harvesting, fruit picking, crop clearing, sorting, grading) on contract — 115110  
Tobacco — 111910  
Wheat — 111140  
Other food crops grown under cover — 111419  
Other vegetables (except potatoes, yams and sweet potatoes) and melons — 111219



## To contact us



### By Internet

We invite you to visit our website at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).



### By telephone

#### Hours of availability for telephone service

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

#### Information concerning individuals and individuals in business

Québec City

**418 659-6299**

Montréal

**514 864-6299**

Elsewhere (toll-free)

**1 800 267-6299**

#### Information concerning businesses, employers and consumption taxes

Québec City

**418 659-4692**

Montréal

**514 873-4692**

Elsewhere (toll-free)

**1 800 567-4692**

#### Information service for persons with a hearing impairment

Montréal

**514 873-4455**

Elsewhere (toll-free)

**1 800 361-3795**



### By mail

#### Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière  
and Montérégie

Direction principale des services à la clientèle  
des particuliers

Revenu Québec

Complexe Desjardins

C. P. 3000, succursale Desjardins

Montréal (Québec) H5B 1A4

#### Québec and other regions

Direction principale des services à la  
clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

#### Businesses, employers and consumption taxes

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

Direction principale des services à la clientèle  
des entreprises

Revenu Québec

Complexe Desjardins

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Montréal (Québec) H5B 1A4

#### Québec and other regions

Direction principale des services à la  
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