


Recourse for Your Tax-Related Problems





Revenu Québec makes every effort to provide the best possible service. However, if you are dissatisfied with the way your file has been handled or with the quality of the services you have received, let us know and we will look into the matter.

Client services

Our courteous and competent staff will help you resolve your problem and will handle your file with complete confidentiality. Please contact our staff: most problems can be resolved by a telephone call or a letter. Our contact information is on the back of this brochure.

Complaint

If you feel that we have not given your problem the attention it deserves, you may file a complaint with the Direction du traitement des plaintes. However, the Direction has no decision-making power.

The Direction makes sure that problems related to taxes or to the collection of support payments are directed to the appropriate administrative units. The Direction contacts the proper administrative units directly to try to resolve these problems. As required, the Direction may issue an opinion on the decision made by the unit in charge of reviewing your file.

In response to your complaint, we will advise you by telephone or in writing of our decision and the justification.

The service offered by the Direction du traitement des plaintes does not replace other recourse available to resolve your tax-related problems. Therefore, if you wish to preserve your rights, you should file a notice of objection or an appeal within the prescribed time. Filing a complaint with the Direction does not suspend or extend the time for exercising other recourse.

How to frame your complaint

Your complaint must include the following information:

- your name, address, and daytime telephone number, as well as the name, address and telephone number of your representative, where applicable;
- your social insurance number;
- your Québec enterprise number (NEQ), and identification and file numbers, where applicable;
- the taxation period or taxation year covered by your complaint;
- a full description of your problem, including factors that seem less important to you;
- a detailed list of the steps you have taken with us (dates of telephone calls, letters sent, names of persons you have spoken to or met with and the dates of these meetings or discussions); and
- the results you have obtained to date.

You may send your written complaint to the following address:

Direction du traitement des plaintes
Revenu Québec
3800, rue de Marly, secteur 6-2-4
Québec (Québec) G1X 4A5

You may also fax your complaint to 418 577-5053.

In addition, you may call the Direction du traitement des plaintes at 418 652-6159 or, toll-free, at 1 800 827-6159.

Application for cancellation of interest, penalties or charges

Interest, penalties or charges that you must pay pursuant to a tax law may be cancelled in the following situations:

- After a complete financial analysis of your situation, we have noted that you are unable to repay your debt. A significant portion of this debt is made up of interest, penalties or fees.
- You incurred the interest, penalty or charge as a result of an error we made in the documentation or information we provided you.
- An exceptional situation beyond your control prevented you from meeting your tax obligations. Such situations include flood, fire, serious illness or accident, or a death in your immediate family.

How to file an application

You must send us a letter in which you explain your situation or complete one of the following forms:

- *Application for the Cancellation of Interest, Penalties or Charges* (MR-94.1-V);
- *Application for the Cancellation of Interest, Penalties or Charges Related to the GST or the QST* (FP-4288-V).

These forms are available on our website at **www.revenu.gouv.qc.ca**.

If you are dissatisfied with the decision, following your application for the cancellation, you can ask for a review. To do so, send us a

letter explaining why you believe the decision is unfair or unfounded or use one or both of the forms listed above.

The Minister's review decision is final and cannot be objected or appealed.

Objection

If you are dissatisfied with the results obtained after contacting us, you may contest the notice of assessment, the notice of determination or a decision concerning an application for a property tax refund.

A notice of objection is an essential step in safeguarding your right of appeal. As a rule, you must serve a notice of objection within 90 days of the date on which the notice of assessment or notice of determination was issued. Objections are free of charge.

At the time you contest a notice of assessment, you may have an unpaid balance relating to an amount in dispute. Unless your balance relates to source deductions or consumption taxes, we will take no measures to recover the amount (or, in the case of a large corporation, half the amount) while your file is under review. However, even when recovery measures are suspended, interest at the prescribed rate is charged on any unpaid amount. This is the case regardless of whether you have filed a notice of objection or an appeal.

You will find further information about the objection process on

- your notice of assessment;
- your notice of determination; or
- our website at **www.revenu.gouv.qc.ca**.

You may also consult the brochure *Filing an Objection: It's your right. Make it work for you!* (IN-308-V), which describes our cooperative approach to the objection process.

How to file an objection

To file an objection, you must send us a letter setting forth the facts and reasons for your objection. You must include information such as the number of the notice of assessment or notice of determination you are contesting and the date on which it was issued. You may also use one or both of the following forms:

- *Notice of Objection* (MR-93.1.1-V);
- *Notice of Objection (GST/QST)* (FP-159-V).

These forms are available on our website at **www.revenu.gouv.qc.ca**.

Appeal

If you are dissatisfied with the decision regarding a notice of objection, you may file an appeal with the Civil Division of the Court of Québec. You may also pursue the matter before the courts if we did not render a decision within the time period provided by the *Act respecting the Ministère du Revenu* or the *Excise Tax Act*.

In certain cases, you may contest the decision by filing a summary appeal to the Small Claims Division of the Court of Québec.

How to file an appeal

The appeal process is explained in the following documents:

- *Information on Judicial Recourse* (COM-332-V);
- *Appeals to the Tax Court of Canada in Matters Concerning the GST/HST* (FPR-307-V).

These documents are available on our website at **www.revenu.gouv.qc.ca**.

Protecteur du citoyen

The role of the Protecteur du citoyen is to monitor Québec government departments and agencies and have them redress any negligence, error, injustice or abuse. Consequently, the Protecteur du citoyen has the authority to investigate complaints involving the public administration.

If you feel you have been treated unfairly in any tax-related matter, you may file a complaint with the Protecteur du citoyen. The Protecteur du citoyen will first make sure that you have done everything within your power to resolve the matter and exhausted all other forms of available recourse.

The Protecteur du citoyen has no decision-making power. However, the Protecteur du citoyen may make recommendations to various government bodies.

How to file a complaint

You may file a complaint in writing, in person or by telephone. A form is also available on the website of the Protecteur du citoyen at **www.protecteurducitoyen.qc.ca**.

Contact us

Our contact information is on the back of this brochure and on our website at **www.revenu.gouv.qc.ca**. Our publications are also available on our website.

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

To contact us



Online

We invite you to visit our website at **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.

Individuals and individuals in business

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

Persons with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)



By mail

Individuals and individuals in business

**Montréal, Laval, Laurentides, Lanaudière
and Montérégie**

Direction principale des services

à la clientèle des particuliers

Revenu Québec

C. P. 3000, succursale Place-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 agents for consumption taxes

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

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à la clientèle des entreprises

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