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# INDIVIDUALS TAX PREPARERS' GUIDE 2013

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This guide is intended for tax preparers who file personal income tax returns online.

# **HELP YOUR CLIENTS MEET THEIR TAX OBLIGATIONS BY USING NETFILE QUÉBEC TO TRANSMIT THEIR INCOME TAX RETURNS.**

This guide describes the characteristics of this online transmission service and provides in-depth information on the filing process.



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# PRINCIPAL CHANGES FOR 2013

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## **Tax credits for donations and gifts (Schedule V)**

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Two new non-refundable tax credits have been introduced. They are the additional tax credit for a large cultural donation and the tax credit for cultural patronage. In addition, changes have been made to the tax credit for charitable donations and other gifts. A new schedule (Schedule V) has been created to calculate the three tax credits. For more information, see the instructions for line 395 in the guide to the income tax return.

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## **Tax credit for tuition or examination fees**

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The tax credit for tuition or examination fees must be entered on line 398 rather than line 384, since line 384 no longer exists. The tax credit rate has been reduced for certain qualifying fees. For more information, see the instructions for line 398 in the guide to the income tax return.

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## **Tax credit for contributions to authorized Québec political parties**

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The tax credit for contributions to authorized Québec political parties can no longer be claimed for provincial political contributions with the exception of contributions made to a provincial political party leadership campaign, provided the campaign was already underway on January 1, 2013.

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## **Tax credit for home-support services for seniors**

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Several changes have been made to the tax credit for home-support services for seniors. These include, among others, changes to the tax credit rate and the limit on eligible expenses. For more information, see the instructions for line 458 in the guide to the income tax return.

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## **Other credits**

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Two codes have been added to the list of codes to be entered in box 461 of the return: code 26 for the new tax credit for eco-friendly home renovation (EcoRenov) and code 25 for the new tax credit for children's activities. For more information, see the instructions for line 462 in the guide to the income tax return.

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## **Health contribution**

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The health contribution is now income-based and may reach \$1,000 per person. Since 2013, it has been withheld at source, in the same manner as income tax. For more information, see the instructions for line 448 in the guide to the income tax return.

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## **Additional income tax on taxable income over \$100,000**

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In order to factor in the implementation of the new progressive health contribution, the taxation rate applicable to taxable income over \$100,000 has been increased from 24% to 25.75%. Line 400.1 has been added to the income tax return for the purposes of the additional 1.75% income tax that individuals must pay on their taxable income over \$100,000. For more information, see the instructions for line 400.1 in the guide to the income tax return.



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### **QPP contribution on income from self-employment (individuals who made CPP contributions)**

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An individual who made contributions to the Canada Pension Plan (CPP) and earned income from self-employment or as a person responsible for a family-type resource or an intermediate resource must use the new form LE-35-V, *QPP Contribution on Income from Self-Employment and QPP or CPP Overpayment*, rather than Work chart 445 to calculate the contribution to the Québec Pension Plan (QPP) on income from self-employment (line 445). Form LE-35-V is also used to calculate the deduction for amounts contributed to the QPP (line 248) and the amount of any QPP or CPP overpayment (line 452). For more information, consult the guide to the income tax return.

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### **Québec prescription drug insurance plan**

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On July 1, 2013, the contribution rates for the Québec prescription drug insurance plan were increased. Consequently, the maximum premium was increased from \$579 to \$607. However the maximum premium payable for 2013 is \$593. For more information, see the instructions for line 447 in the guide to the income tax return.

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### **Full indexation of the tax system**

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Several amounts and tax credits have been increased, such as

- the basic personal amount (line 350);
- the income threshold 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);
- the basic exemption for calculating the contribution to the health services fund (Schedule F).

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

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### **Batch filing of income tax returns**

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As of the 2013 taxation year, we will no longer accept batch filing of income tax returns using NetFile Québec. You may only file one return at a time. An acceptance or refusal message will be sent to you for each return filed. The format of the message is described in the guide *Error Codes Related to Online Filing: Individuals* (SW-223.CE-V).

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.

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### **Indication of changes to the guide**

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The main changes to the guide in relation to the previous version are highlighted. Note that years have been changed but not highlighted.



## POINTS TO REMEMBER

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### Authorization for the communication of confidential information

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You can be authorized to receive the confidential information pertaining to a client's income tax return for a given taxation year if the client completes Part 3 of form TP-1000.TE-V, *Online Filing of the Personal Income Tax Return by an Accredited Person*. If your client has granted you such an authorization, you must send us the authorization to communicate code (code 1815) online.

**This authorization does not allow you to 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 a power of attorney.

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### Information required in subfields

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

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### Information requested in the forms to be filed

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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 does not apply to an individual if it is left blank.

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### Obligation to keep documents

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You are required to inform your clients that they must keep a copy of the income tax return, any supporting document, form TP-1000.TE-V, *Online Filing of the Personal Income Tax Return by an Accredited Person*, and form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*. In addition to telling your clients not to mail a paper copy of the income tax return, **be sure to tell them that they must not file any of these documents unless we actually ask for them.**



# 1 INTRODUCTION

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 procedures involved in online filing;
- the requirements that you must meet.

Error codes are listed and described in the guide *Error Codes Related to Online Filing: Individuals* (SW-223.CE-V), which is available only on our website.

For information about the income tax return, consult the guide to the income tax return, as well as our publications pertaining to personal income tax.

Most of the documents referred to in this guide are available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca). You may 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). Please note that a new access code will be assigned to you each year.



## 2 GENERAL INFORMATION

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### 2.1 NetFile Québec

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The “NetFile Québec” service

- 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 tax data processing system, so that a notice of assessment may be issued.

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

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### 2.2 Extensible Markup Language (XML)

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

- the income tax return;
- the file confirming whether we have accepted or rejected the return (this file indicates any errors that occurred during the transmission and the related error codes and error messages).

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### 2.3 Online filing

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#### 2.3.1 Data encryption

Since we are responsible for protecting the confidentiality of the information transmitted online, we have taken a number of measures to ensure that using the online filing of a personal income tax return service 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 transmitted.

We use, among others, the SSL security protocol (128-bit encryption for data transmitted between the user’s computer and the server). Therefore, the data transmitted can be read only by the computers that send and receive the information.

SSL security protocol is widely used in North America for online transactions requiring the protection of personal information, such as banking transactions and online purchases. It is the current standard for such transactions.

Income tax returns filed online must comply with the SSL security protocol and the S-HTTP protocol to guarantee that all information is completely secure. You must use the **most recent version** of a Web browser that supports 128-bit encryption, such as Microsoft Internet Explorer or any other browser 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 is valid for only one year. For information on how to use the code, contact the Service d'aide ImpôtNet Québec.

#### Important

Do not confuse your access code with your client's access code, which is shown on form ETI-601-V, ETI-602-V, ETI-603-V or ETI-611-V. Your access code allows you to transmit your client's return. Your client's access code serves another purpose.

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## 2.4 Security rules

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You must notify the 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 your 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 a copy of the police report as proof of the theft. In such cases, we 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 that individual in order to validate the personal data or tax data contained in the return.



## 3 FILING RETURNS

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### 3.1 Amending a registration or registration renewal application

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If you have already sent us form TP-223-V, *NetFile Québec Tax Preparer Registration Form*, (or you have already renewed your registration using the NetFile Québec registration renewal for tax preparers online service), and you need to amend your registration application for this year, call the Service d'aide ImpôtNet Québec (NetFile Québec assistance) as soon as possible.

New tax preparers cannot use the online renewal service to register. If you wish to register, you must complete the copy of form TP-223-V that we sent you and return it to us by mail.

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### 3.2 Production and processing schedule

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

- the NetFile Québec service opens on **February 10, 2014** (production of files confirming whether we accepted or rejected the returns begins);
- the period during which accelerated refund cheques are issued (or direct deposits of accelerated refunds are made) begins on **February 24, 2014**;
- the income tax return processing system opens in early March of 2014;
- the Refund Info-Line service is unavailable from **January 28 to February 9, 2014** (the service is otherwise available year-round);
- the NetFile Québec transmission service closes at midnight on **January 16, 2015**.



## 3.3 Preparing a return

### 3.3.1 Common errors

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

#### Uncompleted or inaccurate returns

Make sure that the information to be entered on the return is not missing or inaccurate. By doing so, your client will not receive an incorrect notice of assessment. Pay special attention to the following elements:

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

Make sure that all information related to the identity of your client (**especially the client's first name**), your client's spouse (or former spouse) or dependants, as well as information about your client's 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 your client from accessing our online services (such as the Refund Info-Line and Access Code Info-Line services, registration for the Québec parental insurance plan and clicSÉQR). It also slows down the processing of your client's 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 Québec prescription drug insurance plan 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 box corresponding to your client's situation. Consult the guide to the income tax return for the definition of the term "spouse."

- **Date of change in the individual's situation in 2013 (line 13)**

Verify whether your client's situation (indicated on line 12) is the same as it was in 2012. If your client's situation changed in 2013, indicate the date of the change. 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).

- **Social insurance number**

Be sure that the social insurance number of your client, his or her 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 14 of Schedule H 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.



- **First return**

If you are filing an individual's first return, check box 3.

### **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**

We recommend that you 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, TP-128-V, T2042 and T2121, as well as certain information from certain schedules and forms are transmitted 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 2012 or 2013, 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 pertaining to 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 the returns transmitted by means of NetFile Québec 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 transmit the supplementary information requested** in the subfields of your software, even if they seem unimportant. You will thereby avoid having to file documents or having your return rejected by the income tax processing system.

**You must 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 his or her 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.

You must obtain answers to the following questions:

- Is each spouse providing the information pertaining to himself or herself in his or her own tax return?
- Is one spouse providing the information pertaining to 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, consult 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.

## **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, you must enter the year in which he or she immigrated to Canada, or indicate (by checking the appropriate box) that your client did not receive the pension and has obtained an attestation from Human Resources and Skills 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 Québec Pension Plan (QPP) or the Canada Pension Plan (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.

**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*. You must enter that amount 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 2013.

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

Enter in box 206 the code corresponding to the type of expenses or deduction claimed on line 207. 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 amount of the deduction to which the individual is entitled for 2013.

**Other deductions (line 250)**

Enter in box 249 the code corresponding to the type of deduction claimed on line 250. The codes corresponding to each deduction 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 entered on line 287. The codes corresponding to each type of deduction are listed in the guide to the income tax return.



### **Miscellaneous deductions (line 297)**

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

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

- deduction for foreign producers or foreign individuals holding a key position in a foreign production filmed in Québec (code 07);
- deduction for a member of a partnership operating an international financial centre (code 11);
- deduction for employment income earned outside Canada (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 (Schedule A)**

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

### **Childcare expenses**

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.

### **Special taxes (line 443)**

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

### **Health contribution (line 448)**

Enter on line 448 the amount of the health contribution payable. To calculate the amount, you must complete Work chart 448. Where applicable, enter the number of dependent children in box 448.1 or the number corresponding to the individual's situation in box 448.2. The numbers to be entered on line 448.2 are listed in the guide to the income tax return.

### **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.

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

If your client is claiming the tax credit for taxi drivers or taxi owners (code 03), you must also enter the taxi driver's or taxi owner's permit number, as applicable.

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

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

### **Balance due (line 479)**

If your client wishes to pay the entire balance due on line 479 within five days following the confirmation that the return was successfully transmitted, you must 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 wish to pay the entire balance due within five days following the confirmation, you must indicate it in field 4812.

### **Tax credit for caregivers (line 2 of Schedule H)**

If an amount for caregivers is entered on line 53 or line 84 of Schedule H, you must indicate on line 2 the person who owned, rented or sublet the dwelling covered in Part A of the schedule.

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## **3.4 Transmission management and follow-up**

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

- Provide your NetFile Québec transmitter number and access code so that we may confirm your identity.
- Transmit the file (make sure you take note of the number of the confirmation that the file was accepted).
- Retrieve, where applicable, the messages confirming that we accept or reject the tax returns for processing.
- Correct rejected returns and retransmit them.

It is important that you determine a method of managing transmissions and following up on them. We recommend the following method:

- Keep the files to be transmitted to the Canada Revenue Agency (CRA) separate from the files to be transmitted to us.
- Create a temporary folder for the current transmission. Keep messages confirming that we accept or reject to process the returns in a separate folder. We send a confirmation message for each return we receive.



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### 3.5 Responsibilities of the tax preparer

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

- 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 transmitted 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 transmit online.
- Do not routinely stockpile returns without informing clients.
- Make sure that the amounts entered on the copies of form TP-1000.TE-V are identical to those in the corresponding income tax returns.
- Keep the duly completed copies of form TP-1000.TE-V, 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.

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### 3.6 Withdrawal or suspension of online filing privileges

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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

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Electronic 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. Statistics for the 2012 taxation year show that the average processing time for returns filed using NetFile Québec was **six days** shorter than for paper returns.

#### 4.1.1 Invalid returns

Returns that do not meet our requirements are sent back to the transmitter along with a file confirming that we have rejected the returns and the appropriate error codes. We do not keep invalid returns. Such returns must be corrected and retransmitted using the NetFile Québec service.

#### 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 electronic returns and paper returns. Notices of assessment are issued for accepted 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 additional 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.



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## 4.2 Refunds

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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** after receipt of the return is confirmed. Where this does not occur, it is generally because

- the individual's tax return was selected for review during the tax data processing;
- the individual requested direct deposit but the account number, branch number, or financial institution number is incorrect;
- the individual does not qualify for the accelerated refund; or
- the individual did not request an accelerated refund or is not entitled to one, but the return was nevertheless accepted by us before the tax data processing system was opened.

An individual who meets all the conditions may request an accelerated refund. If you are filing the return of an individual who meets the conditions and wishes to request an accelerated refund, carry the amount on line 474 (refund) to line 480 (accelerated refund) of the return. Processing of accelerated refund requests will begin on **February 17, 2014**.

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## 4.3 Balance due

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You must inform your clients that a balance of income tax due must be paid **no later than April 30, 2014**. Interest on any balance not paid by that date will be calculated as of May 1, 2014.

Income tax returns filed online are deemed to have been filed on the date that we send the file confirming that we accept to process the return. It is therefore important to transmit 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 16, 2014**, to file their income tax return. However, interest will be calculated as of May 1, 2014, on any balance due by the individual that is not paid by April 30, 2014, 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 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 more information on how individuals may pay 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 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 in order 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 a period of 30 days after the file confirming that we accept to process the return has been sent and the opening of the tax data processing system.

**Do not transmit supporting documents to us 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 a period of **six years** after the end of the taxation year to which they apply. Individuals must not send information or documents unless we request them.

We may also contact you after the notice of assessment is issued if you are authorized by an individual to represent the individual or receive confidential information concerning him or her.



## 5 AUTHORIZATIONS GIVEN BY CLIENTS

### 5.1 Transmitting an income tax return

A client may complete Part 1 and Part 2 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 transmit his or her income tax return using the NetFile Québec service. By signing Part 2, the client certifies that the information in the form and in the income tax return 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 *Tax Administration Act*).

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

If a return is rejected, you may make the necessary corrections and resubmit the return without the client completing other copies 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 form TP-1000.TE-V 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.revenuquebec.ca](http://www.revenuquebec.ca).

### 5.2 Communicating confidential information

An individual who authorizes you to transmit his or her income tax return using the NetFile Québec service (by completing parts 1 and 2 on two copies of form TP-1000.TE-V) may also authorize you to represent him or her and to receive confidential information pertaining to the return.

To do so, the individual must sign Part 3 of two duly completed copies of form TP-1000.TE-V. You must then transmit the authorization to communicate code (code 1815) to us online.

#### Important

The authorization granted to you in Part 3 of form TP-1000.TE-V only allows you to receive confidential information related to the income tax return covered by the form.



## 6 DOCUMENTS TO BE TRANSMITTED TO REVENU QUÉBEC

### 6.1 Remittance slip

Individuals whose income tax returns are filed using the NetFile Québec service 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 online payment service of their financial institution or the Telpay payment service.

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

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

The individual 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 Place-Desjardins, Montréal (Québec) H5B 1A4

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 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.

#### 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. Only an original copy from Revenu Québec can be used in this situation.

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

We send the remittance slip TPF-1026.0.1-V to the individual at the beginning of the year, along with the document ETI-601-V, ETI-602-V, ETI-603-V or ETI-611-V. We recommend that you use this remittance slip, because the individual's personal data is already pre-printed on the slip.

You should, however, check with the individual to make sure that the information on the slip is accurate. 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 remittance slip TPZ-1026.0.1-V if, at the beginning of the year, the individual did not receive remittance slip TPF-1026.0.1-V from us.

Complete the identification section on the individual's remittance slip. If the individual provided the personalized identification label that we sent, you must check with the individual to ensure that the information on the label is correct. If it is, simply affix the label to the section of the remittance slip used for the individual's name and address.

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

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

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

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## 6.2 Amending a return

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Once we have transmitted a message confirming that we have accepted to process a return, any request for changes to the return must be sent, on paper, to the address shown in section 6.5. Do not send such requests to the Service d'Aide ImpôtNet Québec (NetFile Québec assistance).

In this case, 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*. Note that you must also enclose form MR-69-V if you are filing form TP-1.R-V on behalf of your client.

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## 6.3 Filing original documents with us

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You must send **original** documents to the address shown in section 6.5. Do not send the documents to the Service d'aide ImpôtNet Québec. These are the documents to be sent:

- 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 the amounts covered by the form were to be paid to more than **12** persons, 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* and form T1139, *Reconciliation of 2013 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, 2013, or if your client is **revoking a previous election** to have its fiscal period end on a date other than December 31, 2013, and is opting for a fiscal period that ends on December 31, 2013;
- 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 your client has changed **religious orders**.



## Important

- Be sure to send these documents to the right address in order to avoid needless 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 submitted. **You must also advise your client that supporting documents other than those listed in this section are to be submitted only upon request.** All paper documents that have been sent to us without being required will be returned to the sender.

## 6.4 Documents that can be transmitted using the NetFile Québec service

Forms related to the return that may be transmitted in whole or in part using the NetFile Québec service are listed below. Documents for which only certain data can be transmitted are marked with an asterisk.

### Important

Certain software cannot transmit 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 certain 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 certain data from form TPZ-1029.5-V, *Information Return: Tax Credit for Home-Support Services for Seniors*; lines that begin with the letters MD)
- 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, *Tax Credit for Tuition or Examination Fees (Claiming or Transferring the Credit)*
- **Schedule V, *Tax Credits for Donations and Gifts***
- Form LM-3.M-V or LM-3.Q-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 the letters LM53)
- 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,\* *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-776.42-V,\* *Alternative Minimum Tax* (the transmitted data may 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-965.55-V,\* *Stock Savings Plan II (SSP II)* (lines that begin with the letters DE)
- Form TP-1029.8.36.EC-V,\* *Tax Credit for the Acquisition or Lease of a New Energy-Efficient Vehicle*
- Form TP-1029.ER-V,\* *Tax Credit for Eco-Friendly Home Renovation (EcoRenov)* [6000 series]
- 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)]
- Form T2042, *Statement of Farming Activities* (8000 or 9000 series)
- Form T2121, *Statement of Fishing Activities* (8000 or 9000 series)
- Form T5013, *Statement of Partnership Income* (lines 1362, L222, L232, L242, L252, L262 and L292)

### Important

The following forms must **not** be transmitted using the NetFile Québec service: 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 the address shown in section 6.5.

## 6.5 Mailing address for income tax return documents

All documents that are relevant to an income tax return and that cannot be sent using the NetFile Québec service must be sent to the following address:

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 may 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, you should direct them to the software developer.

For information regarding the 2013 income tax return, you should contact our client services. See the contact information at the end of the guide.

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

If, at the end of three weeks following your reception of the file confirming that we have accepted to process the return, your client has received nothing from us, you may contact the Service d'aide ImpôtNet Québec. A representative will be able to provide you with information concerning the notice of assessment. Where the client is entitled to a refund, we suggest that you ask him or her to use the Refund Info-Line, which is available 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).

### 7.2 Contact information

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

Telephone: **514 873-3474** (Montréal area)  
**418 659-2281** (Québec City area)  
**1 866 423-3234** (toll free)

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

### 7.3 Business hours

The Service d'aide ImpôtNet Québec is available **Monday through Friday from 8:00 a.m. to 6:00 p.m.** Please note that service hours are extended during tax season, as indicated in the schedule on our website.

### 7.4 Secure email

You can contact us at any time by secure email. To do so, click on **Secure Email** 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 using the NetFile Québec service according to the criteria explained above. Returns that do not meet our electronic filing criteria will be rejected and returned to you with an error message. On average, 5% of returns are rejected.

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 individual's 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, is 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.

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### 8.1 Types of errors

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This section describes the different types of errors. For additional information and an explanation of all the error codes, consult the guide *Error Codes Related to Online Filing: Individuals* (SW-223.CE-V). The guide is available only on our website.

Error codes are comprised of eight alphanumerical characters. As a rule, the first three characters are alphabetical and indicate the type of error.

The other characters usually refer to a line of the return, schedule or form related to the return, or to an SFD-related form.

### Notes

- An error code may end with the letter **T**. This letter tells us that it is 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 related forms. 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 generally followed by a two-digit number.



### 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. Eligibility error codes always start with the letters TPA and are followed by five digits (for example, TPA00021). As a rule, you cannot correct such an error. However, a small number of such errors can be corrected by the Service d’aide ImpôtNet Québec (NetFile Québec assistance) if you are not authorized to do so. If an eligibility error cannot be corrected, the return must be filed on paper. Visit our website to find out which returns 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 letters TPT and are followed by five digits (for example, TPT00001).

As a rule, you cannot correct a technical error. **You should 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.

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. Preparation error codes always start with the letters TPC or TPH and are followed by five alphanumeric characters (for example, TPC0001T, TPCL0001, TPH0461A or TPHB0199). 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 by using the error messages generated by the system or by consulting guide SW-223.CE-V. You may also contact the Service d’aide ImpôtNet Québec.

# TO CONTACT US

## Online

[www.revenuquebec.ca](http://www.revenuquebec.ca)

## By telephone

### Individuals and individuals in business

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

Québec City

**418 659-6299**

Montréal

**514 864-6299**

Elsewhere

**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

**418 659-4692**

Montréal

**514 873-4692**

Elsewhere

**1 800 567-4692** (toll-free)

### Direction du traitement des plaintes

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

Québec City

**418 652-6159**

Elsewhere

**1 800 827-6159** (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 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

### Direction du traitement des plaintes

Revenu Québec

3800, rue de Marly, secteur 2-2-4

Québec (Québec) G1X 4A5

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