INCOME TAX RETURN

TEACHER'S GUIDE

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REVENU QUÉBEC

IN-468-V (2025-07)

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CONTENTS

Learning and evaluation **SITUATION**

GENERAL INFORMATION

Title: Income Tax Return

Author: Revenu Québec

Year: Secondary cycle 2

Subject area: Social sciences

Length: 4 hours

Program: Financial education

OVERVIEW

All Quebecers are called upon to contribute their fair share toward the financing of public services and social programs. This means reporting all the required information about their income and the tax credits and deductions they claim, having certain contributions and premiums deducted from their pay and filing both a federal and a Québec income tax return. It is therefore essential that they understand how the tax system works.

Students will begin by looking up information on the federal and provincial tax authorities' websites. They will then look at a pay stub to learn about the difference between net and gross remuneration.

Next, they will learn how a taxpayer's income tax rate is determined and what the income tax return is for.

Lastly, they will complete a Québec income tax return using fictional information.

EDUCATION PROGRAM COMPONENTS

Broad areas of learning

- [ ] Health and well-being
- [ ] Career planning and entrepreneurship
- [ ] Environmental awareness and consumer rights and responsibilities
- [ ] Media literacy
- [x] Citizenship and community life

Focuses of development

- [x] Promotion of the rules of social conduct and democratic institutions
- [x] Participation, cooperation and solidarity
- [ ] Adoption of a culture of peace

CROSS-CURRICULAR COMPETENCIES

Intellectual

- [x] Uses information
- [x] Solves problems
- [x] Exercises critical judgment
- [x] Uses creativity

Personnel and social

- [x] Achieves his/her potential
- [x] Cooperates with others

Methodological

- [x] Adopts effective work methods
- [x] Uses information and communications technologies

Communication-related

- [x] Communicates appropriately

SUBJECT-SPECIFIC COMPETENCY

Subject-specific competency

- Takes a position on a financial issue

Components

- Assesses the situation
- Examines different options
- Considers the legal aspects of each option
- Puts his/her position in perspective

Learning outcomes

- Identifies common elements of a pay stub
- Names deductions at source
- Explains how a taxpayer's income tax rate is determined (tax brackets)
- Explains the purpose of the income tax return (reporting income to the federal and Québec governments)

Learning MATERIALS

MATERIALS

- Computers or tablets
- Internet
- Student workbook
- Income tax return and related forms and schedules
- Income tax guide (from the Revenu Québec website)

Pedagogical **METHOD**

Preparation

Length: 30 minutes

1. **BRIEFLY REVIEW THE PREVIOUS LEARNING AND EVALUATION SITUATION (HISTORY AND BASICS OF QUÉBEC INCOME TAX AND CONSUMPTION TAXES) BY DISCUSSING WHY THE GOVERNMENT COLLECTS TAXES.**
   (E.g., financing of public services and redistribution of income.)

   Suggested questions:

   Q Why does the government collect taxes?

   A To finance public goods and services as well as social programs.

   Q What public goods and services do taxes help pay for?

   A Education, healthcare, roads and highways, libraries, parks, etc.

2. HAVE THE STUDENTS BROWSE REVENU QUÉBEC'S WEBSITE AND THE CANADA REVENUE AGENCY (CRA) SECTION ON THE GOVERNMENT OF CANADA'S WEBSITE.

Revenu Québec

Go to *revenuquebec.ca* for:

- Revenu Québec's mission
- information on filing the income tax return
- the *Charter of Taxpayers' and Mandataries' Rights*
- information for students

Canada Revenue Agency (CRA)

Go to the CRA section of the Government of Canada's website at *canada.ca* for:

- the CRA's mission, vision and values
- information on filing the income tax return
- the *Taxpayer Bill of Rights*
- *information for students*
- *Learn about your taxes*

3. ASK STUDENTS A FEW FOLLOW-UP QUESTIONS.

Suggested questions:

Q What do the two tax authorities do?

A Revenu Québec and the CRA collect income tax and consumption taxes to ensure the financing of public services.

Q What did you learn about the income tax return?

A Answers will vary (return's purpose, filing methods, filing deadline, etc.).

Performance

Length: 3 hours

1. EXPLAIN THE BASICS OF THE FEDERAL AND PROVINCIAL TAX SYSTEMS.

- Self-assessment
- The progressive income tax rate

The personal income tax system

Québec taxpayers have to file two income tax returns: a provincial return they file with Revenu Québec and a federal return they file with the Canada Revenue Agency (CRA).

Both the federal and provincial tax systems are based on the principle of self-assessment and a progressive income tax rate.

Self-assessment means that taxpayers are responsible for calculating their income for the year (January 1 to December 31) as well as their income tax payable or refund.

A progressive income tax rate means that taxpayers are taxed at a higher rate as their income increases. The rates are broken down into tax brackets.

The Québec government decides on the rates and brackets for Québec income tax, which are different from the federal rates and brackets determined by the federal government. The brackets usually change every year, mostly as a result of inflation.

See Appendix 6 for the Québec and federal income tax rates for 2024.

Taxpayers can also reduce their income tax payable with deductions and tax credits.

2. ASK THE QUESTION BELOW.

Q What did you learn about the federal and provincial tax systems?

A The federal and provincial tax systems are based on the principle of self-assessment and a progressive income tax rate.

Taxpayers calculate their income for the year as well as their income tax payable or refund.

Both systems provide for deductions and tax credits that reduce income tax payable.

3. HAVE STUDENTS READ THE TEXT BELOW. BE SURE TO HAVE THE QUÉBEC INCOME TAX RETURN, PAY STUB AND RL-1 AND T4 SLIPS ON HAND.

(See the appendices.)

First-Time FILER

Alex is 19 and fresh out of CEGEP. As a graduation present, his aunt gives him $2,000 toward his university education. He also works in a store 22 hours a week at $17 an hour. His gross salary is $374 per week.

In late February, Alex's boss gives him two official-looking documents that he will need to file his Québec and federal income tax returns. The documents—an RL-1 slip and a T4 slip—show how much he earned during the year as well as the amount of the contributions, premiums and income tax that were deducted from his salary.

Alex asks his father about it. His father, handing him a Québec income tax return form, explains that Alex, like everyone else, has the obligation to report everything he earned during the year, that is, his **total income**. However, his father adds, there are basic **deductions** that will reduce Alex's total income, giving his **net income**. This is the amount that will determine whether Alex can claim tax credits or benefits from certain social programs. Alex may then be able to claim other deductions from his net income, which will give him his **taxable income**.

In addition to the deductions, Alex's father explains, Alex may be able to claim **non-refundable tax credits** that reduce or offset any income tax he has to pay. These include the basic personal amount granted to every taxpayer and variety of other amounts people can claim depending on their situation.

Alex is eager to see if he has to pay income tax. His father tells him that in Québec and the rest of Canada, the more you make, the more income tax you pay. Completing the "**Income tax and contributions**" section of the return, his father says, will give him an idea of what he has to pay based on his situation. However, he adds, Alex won't know exactly how much income tax he has to pay or what sort of refund he can expect to receive until he has completed the last section of the return, "**Refund or balance due**."

4. ASK THE QUESTIONS BELOW.

Q Why is the net amount shown on Alex's pay stub (Appendix 1) less than the result of his hourly wage times the number of hours he worked?

A His employer makes source deductions from his salary.

Explanation

All employers that pay salaries have to make the following source deductions:

- **Québec and federal income tax:** Employers withhold income tax at a rate determined by employees' income, age and family situation. The amounts withheld are then remitted to the Québec and federal governments.
- **Employment Insurance:** Contributions to the Employment Insurance program help provide financial support to unemployed workers.
- **Québec Pension Plan (QPP):** Every employee 18 or over who earns $3,500 or more per year contributes to the Québec Pension Plan in preparation for their retirement.
- **Québec parental insurance plan (QPIP):** All employees, regardless of age, contribute to the Québec parental insurance plan in preparation for leave after having or adopting a child.

Other deductions (union dues, etc.) may be made depending on an employee's personal or employment situation.

Q What are the amounts on the RL-1 and T4 slips (appendices 2 and 3)?

A Income for the year and the total source deductions made on that income during the year.

Note

When discussing the pay stub (Appendix 1) and slips, concentrate on the amounts in the table below.

Québec (RL-1 slip)	Canada (T4 slip)
Box A – Employment income: $19,448	**Box 14** – Employment income: $19,448
Box B – QPP contribution: $1,020.76	**Box 17** – Employee's QPP contributions: $1,020.76
Box C – Employment Insurance premium: $256.88	**Box 18** – Employee's EI premiums: $256.88
Box E – Québec income tax withheld at source: $9.36	**Box 22** – Income tax deducted: $117.52
Box H – QPIP premium: $96.20	**Box 55** – Employee's PPIP premiums: $96.20

5. DISCUSS

Q What is income?

A Generally speaking, income is any amount earned, whatever its source.

Explanation

While nearly all income must be reported, not all of it is taxable (see the table below for examples).

Taxable income	Non-taxable income
• Employment income (e.g., Alex's salary) • Business income (income earned by a person who is self-employed or runs a business) • Capital gains (profits on the sale of property, such as a building or shares in a corporation) • Investment income • Retirement income	• Lottery winnings • Most gifts (e.g., the $2,000 Alex's aunt gave him) and inherited property

Q What is a deduction?

A A deduction is an amount that reduces a taxpayer's total income.

Explanation

Deductions help taxpayers while reflecting government values. For example:

- to account for expenses incurred to earn income, some people can claim a deduction for workers in their Québec return;
- to help people save for retirement, there is a deduction for contributions to a registered retirement savings plan (RRSP) in both the federal and Québec returns.

Deductions also let taxpayers exclude sources of non-taxable income, such as scholarships.

Q What is a tax credit?

A A tax credit is an amount that reduces income tax payable.

Explanation

There are two kinds of tax credits: non-refundable and refundable.

Non-refundable tax credits reduce or cancel income tax payable; you do not actually receive any money for claiming them, even if your total non-refundable credits exceed your income tax payable. In this way they function like coupons—since coupons can be applied only against the price of a particular item, you cannot get cash back by using them.

For example, all taxpayers are entitled to the **basic personal amount**, which corresponds to the basic amount you can earn before having to pay income tax.

Refundable tax credits (like the work premium) are paid to you even if you have no income tax to pay.

6. ASK THE QUESTION BELOW.

Q What does Alex's father mean when he says "the more you make, the more income tax you pay"?

A He is referring to the progressive income tax rate.

7. CALCULATE THE INCOME TAX PAYABLE IN EXAMPLES 1 AND 2.

Note

The examples are based on the 2024 **Québec** income tax rates and tax brackets. They do not account for federal income tax.

EXAMPLE 1

Terry has a taxable income of $35,000.
How much Québec income tax will he have to pay?

Bracket	Taxable income	Income tax rate	Explanation
1	$51,780 or less	14%	Terry's income falls into the first bracket: $35,000 × 14% = **$4,900**
2	More than $51,780, but not more than $103,545	19%	
3	More than $103,545, but not more than $126,000	24%	
4	More than $126,000	25.75%	

On his $35,000 income, Terry has to pay **$4,900** in Québec income tax.

EXAMPLE 2

Carla has a taxable income of $60,000.
How much Québec income tax will she have to pay?

Bracket	Taxable income	Income tax rate	Explanation
1	$51,780 or less	14%	Carla's income falls into the **second bracket**, but since the income tax rate is progressive, her income tax payable is calculated as follows: In the first bracket, the rate is 14%: $51,780 × 14% = **$7,249.20**
2	More than $51,780, but not more than $103,545	19%	In the second bracket, the rate is 19%. The income tax on the remaining $8,220 of Carla's income ($60,000 – $51,780 = $8,220) is calculated as follows: $8,220 × 19% = **$1,561.80**
3	More than $103,545, but not more than $126,000	24%	
4	More than $126,000	25.75%	

On her $60,000 income, Carla has to pay **$8,811** ($7,249.20 + $1,561.80) in Québec income tax.

8. HAVE STUDENTS COMPLETE EXERCISE 1.

Exercise 1

Calculating income tax payable (p. 11 of the student workbook)

INSTRUCTIONS: Calculate Mary's income tax.

EXAMPLE 3

Mary has a taxable income of $140,000.
How much Québec income tax will she have to pay?

Bracket	Taxable income	Income tax rate	Explanation
1	$51,780 or less	14%	Mary's income falls into the **fourth bracket**, but since the income tax rate is progressive, her income tax payable is calculated as follows: In the first bracket, the rate is 14%: $51,780 × 14% = **$7,249.20**
2	More than $51,780, but not more than $103,545	19%	In the second bracket, the rate is 19%. The income tax on the remaining $51,780 of Mary's income ($103,545 – $51,780 = $51,765) is calculated as follows: $51,765 × 19% = **$9,835.35**
3	More than $103,545, but not more than $126,000	24%	In the third bracket, the rate is 24%. The income tax on the remaining $22,455 of Mary's income ($126,000 – $103,545 = $22,455) is calculated as follows: $22,455 × 24% = **$5,389.20**
4	More than $126,000	25.75%	In the fourth bracket, the rate is 25.75%. The income tax on the last $14,000 of Mary's income ($140,000 – $126,000 = $14,000) is calculated as follows: $14,000 × 25.75% = **$3,605**

On her $140,000 income, Mary has to pay **$26,078.75** ($7,249.20 + $9,835.35 + $5,389.20 + $3,605) in Québec income tax.

9. SHOW, USING TABLE A, THE AVERAGE INCOME TAX RATE AND PROGRESSIVENESS OF THE INCOME TAX RATE. EMPHASIZE THE FACT THAT THE INCOME TAX RATE INCREASES WITH TAXABLE INCOME.

Table A

Name	Taxable income (A)	Québec income tax (B)	Average income tax rate[1] (B ÷ A)
Terry	$35,000.00	$4,900.00	14.00%
Carla	$60,000.00	$8,811	14.69%
Mary	$140,000.00	$26,078.75	18.63%

10. EXPLAIN THAT TERRY, CARLA AND MARY WILL HAVE TO DO THE SAME CALCULATIONS USING THE FEDERAL INCOME TAX RATES.

Adding **federal income tax** yields the figures shown in the table below.

Name	Taxable income (A)	Combined income tax (B)	Average income tax rate (B ÷ A)
Terry	$35,000.00	$10,150.00	29.00%
Carla	$60,000.00	$18,038.32	30.50%
Mary	$140,000.00	$43,806.65	38.04%

1. The average rate is the actual rate of income tax paid.

11. EXPLAIN THE VARIOUS SECTIONS OF THE QUÉBEC INCOME TAX RETURN (APPENDIX 4).

Note

Every student must have a copy of the return (TP-1-V).

Section	What it's for
Information about you and **Information about your spouse on December 31**	Identifying the person Giving his or her family situation Identifying the person's spouse (if applicable) (Eligibility for certain tax credits is based on the information in these sections)
Total income	Entering the person's income for the year (January 1 to December 31)
Net income	Calculating (by subtracting one or more deductions from the person's total income) the amount used to calculate tax credits and contributions payable when filing the income tax return *Total income - Deductions = Net income*
Taxable income	Calculating (by subtracting one or more further deductions from the person's net income) the amount used to calculate his or her income tax payable *Net income - Deductions = Taxable income*
Non-refundable tax credits	Calculating the non-refundable tax credits the person is entitled to and multiplying the total by the applicable rates to determine the amount that the person can subtract from the income tax calculated in the next section
Income tax and contributions	Calculating the income tax payable using the income tax rates and non-refundable tax credits calculated in the previous section Other tax credits calculated in this section can further reduce the income tax payable, while contributions and premiums can be added to the amount due.
Refund or balance due	Calculating, based on the income tax withheld at source and the refundable tax credits the person is entitled to, the income tax the person has to pay or the refund he or she will receive

12. POINT OUT THAT ACCORDING TO ALEX'S FATHER EVERYONE HAS THE OBLIGATION TO REPORT ALL THE INCOME THEY EARNED IN THE YEAR AND ASK THE QUESTION BELOW.

Q Who has to file an income tax return?

A Answers will vary.

Generally speaking, you have to file an income tax return if:

- You had taxable income and have to pay income tax.
- You are claiming a tax credit or refund (e.g., the work premium tax credits [Québec return] or the Canada workers benefit [federal return]).
- You are claiming the solidarity tax credit (in the Québec return) or the GST/HST credit (in the federal return).
- You are transferring a tax credit to someone else.

13. HAVE STUDENTS COMPLETE EXERCISE 2.

Exercise 2

Alex's income tax return (p. 13 of the student workbook)

INSTRUCTIONS: Complete Alex's Québec income tax return based on the information in his RL-1 slip and using the income tax return guide.

Additional information to help students complete the return

Alex lives with his parents, who own their home, and has prescription drug coverage under their group insurance plan. He is claiming the solidarity tax credit.

Students must therefore complete Schedule D, as mentioned in the return form.

Note

For this exercise, students will need to complete the income tax return in Appendix 6 of the student workbook.

The 2024 guide to the return is available online at *https://revenuquebec.ca/en/online-services/forms-and-publications/current-details/tp-1-v*.

In the real world, Alex would have to file a federal as well as a Québec tax return. However, as the procedure is the same for both returns, only the Québec return is covered in this exercise.

You can adapt the level of student independence for this activity. To do so, refer to the completed return (Appendix 4) and the correction guide below.

14. CORRECT THE INCOME TAX RETURN USING APPENDIX 4.

CORRECTION GUIDE

"Total income" section

Q What information did you need to complete the "Total income" section?

A The instructions and explanations for the RL-1 slip and the instructions for the related lines of the return.

Q Did you enter the $2,000 that Alex's aunt gave him? Why or why not?

A No. Because they are non-taxable in Québec and Canada, most donations and gifts do not need to be reported.

"Net income" section

Q How did you decide what deductions Alex could claim?

A You:

- considered his situation (student, single, employed, etc.);
- read through the return line by line; and
- referred to the guide for the eligibility requirements.

Q Can Alex claim any deductions to reduce his net income?

A Yes. He can claim the deduction for workers on line 201.

You must determine the amount of the deduction based on the deduction rate (6% of eligible work income) and the maximum for the year. (See Work Chart 201.)

Q Why is Alex's net income on line 275 less than his total income on line 199?

A Alex can subtract the deduction for workers from his income.

"Taxable income" section

Q Why can't Alex claim any deductions to reduce his taxable income?

A There are no deductions that apply to his situation.

"Non-refundable tax credits" section

Q What is the basic personal amount?

A The basic personal amount is a tax credit that all taxpayers are entitled to. It corresponds to the basic amount taxpayers can earn before having to pay income tax.

Q Why can't Alex claim any other non-refundable tax credits?

A There are no other tax credits that apply to his situation.

"Income tax and contributions" section

Q Why is Alex's income taxed at a rate of 14%?

A Since it is less than $51,780, Alex's income for 2024 falls in the first Québec tax bracket, which is subject to a 14% rate. (See Work Chart 401.)

Q Does Alex have to pay a Québec prescription drug insurance plan premium?

A No. He was covered throughout the year by his parents' plan.

Q What box of the return does the previous question relate to?

A Box 449 (the code for Alex's situation is 16).

Additional information

If Alex were not covered by his parents' group insurance plan, he would have to complete Schedule K and enter the amount of his premium (if applicable) on line 447 of his return.

"Refund or balance due" section

Q Can Alex claim any other refundable tax credits?

A No. There are no other tax credits that apply to his situation.

Q What do you think the amount on line 470 is?

A Alex must $22.16 in income taxes because his source deductions ($9.36) is less than the income tax and contributions ($31.52) calculated in his return.

Q When is his payment due?

A No later than April 30.

Q What would happen if Alex didn't pay it on time?

A Interest would be added to the amount due as of the April 30 filing deadline.

Q What happens after Alex files his return?

A Alex will receive a notice of assessment showing the income he reported and the the amount due.

Note: Alex will also receive a notice of assessment from the CRA about his federal income tax return.

15. ASK THE QUESTIONS BELOW.

Q What did you think of this exercise?

Q What problems did you encounter? What strategies did you use to overcome them?

16. PRESENT THE TABLE IN APPENDIX 5.

Integration

Length: 15 minutes

1. START A DISCUSSION AROUND THE QUESTION BELOW.

Q What key points do you remember about the income tax return?

Points for discussion

- Everyone is responsible for filing their own income tax return.
- A person's **total income** is the total of all their earnings for the year (January 1 to December 31).
- Subtracting deductions from a person's total income results in their **net income**.
- The person may be able to subtract more deductions from their net income. The result is their **taxable income**.
- The **non-refundable tax credits** calculated in the income tax return reduce or offset income tax payable.
- In the "**Income tax and contributions**" section of the return, taxpayers calculate the income tax payable on their taxable income based on the applicable income tax rates and tax brackets. However, the result of this section is not necessarily what the person will have to pay, as the income tax payable may be reduced by one or more non-refundable tax credits. The exact amount of the person's income tax payable or refund is calculated in the last section of the return, "**Refund or balance due**."

When I start working, source deductions will be withheld from my salary. They will be shown on my pay stub.

In February of the next year, I will receive an RL-1 slip and a T4 slip showing my total income and source deductions of income tax, contributions and premiums.

By April 30, I will have to file Québec and federal income tax returns to:

- report my income;
- claim deductions and tax credits;
- calculate my income tax payable or refund.

A few weeks later I will receive a notice of assessment showing:

- the income I reported;
- the balance due or refund.

I need to keep all the supporting documents I used to file my returns.

Reinvestment

Length: 15 minutes

1. ASK THE QUESTIONS BELOW.

- **Q** How is what you have learned useful to you as a high-schooler?
- **Q** How comfortable would you be filling out a real income tax return?
- **Q** What resources could help you complete your tax return in the future?

BIBLIOGRAPHY
and other references

Revenu Québec website: *https://revenuquebec.ca*

2024 income tax return guide (Revenu Québec website):
https://revenuquebec.ca/en/online-services/forms-and-publications/current-details/tp-1-v

The Canada Revenue Agency section on the Government of Canada website:
Learn about your taxes

Fonds de solidarité FTQ website:
https://www.fondsftq.com/en/reer/abc-des-reer/a-propos-du-reer.aspx

Evaluation of **TEACHING AND LEARNING**

1. Identify and analyze positive elements, difficulties encountered, unexpected reactions to the content, etc.
2. Determine areas for improvement and corrections to be made.
3. Analyze what the students have learned (knowledge and skills acquired, yet to be acquired, being acquired or to be perfected; difficulties encountered; etc.).
4. Establish connections with the next learning and evaluation situation in order to consolidate the teachings from this one and address any difficulties encountered.

Appendix 1
PAY STUB

XYZ INC.

PAY STUB

Period YYYY MM DD to YYYY MM DD (one week)

Employee: Alex Smith
Employee number: 123456

Net amount: $345.14

Date: YYYY MM DD

Gross amount: 22 h × $17/h = $374

Source deductions:

Federal income tax:	$2.26
Québec income tax:	$0.18
EI:	$4.94
QPP:	$19.63
QPIP:	$1.85
Total:	**$28.86**

Appendix 2
RL-1 SLIP

RL-1 (2024-10)

RELEVÉ 1
Revenus d'emploi et revenus divers

Année	Code du relevé	Nº du dernier relevé transmis	
2024	R		149000051

A- Revenus d'emploi 19 448 00	B.A- Cotisation au RRQ 1 020 76	B.B- Cotisation supplémentaire au RRQ 256 88	C- Cotisation à l'assurance emploi	D- Cotisation à un RPA 9 36	E- Impôt du Québec retenu
F- Cotisation syndicale 19 448 00	G- Salaire admissible au RRQ 96 20	H- Cotisation au RQAP 19 448 00	I- Salaire admissible au RQAP	J- Régime privé d'ass. maladie	K- Voyages (région éloignée)
L- Autres avantages	M- Commissions	N- Dons de bienfaisance	**O- Autres revenus**	P- Régime d'ass. interentreprises	Q- Salaires différés
R- Revenu « situé » dans une réserve	S- Pourboires reçus	T- Pourboires attribués	V- Nourriture et logement	W- Véhicule à moteur	**Code (case O)**

Renseignements complémentaires

Voyez les explications relatives aux cases au verso.

Numéro d'assurance sociale du particulier

Numéro de référence (facultatif)

Nom et adresse de l'employeur ou du payeur

XYZ inc.

Nom de famille, prénom et adresse du particulier

Smith Alex

REVENU QUÉBEC

2 – Copie du particulier
(Vous devez inclure ces données dans votre déclaration de revenus et conserver cette copie.)

161B ZZ 49544966

Relevé officiel – Revenu Québec
Formulaire prescrit

REVENU QUÉBEC

Courtesy Translation

RL-1-T (2024-10)
1 of 3

RL-1 Slip: Employment and Other Income

Keep your RL-1 slip for your files.

Explanation of boxes and instructions

Where applicable, enter the amounts shown in the boxes of the RL-1 slip on the appropriate lines of your income tax return.

Box A	Employment income before source deductions (line 101)
Box B.A	Québec Pension Plan (QPP) contribution (line 98)
Box B.B	Additional QPP contribution (line 98.2)
Box C	Employment Insurance premium
Box D	Registered pension plan (RPP) contribution. Subtract the amount entered in box D-1 from this amount and enter the result on line 205.
Box E	Québec income tax withheld at source (line 451)
Box F	Union dues (line 397.1)
Box G	Pensionable salary or wages under the Québec Pension Plan (QPP) (line 98.1)
Box H	Québec parental insurance plan (QPIP) premium (line 97)
Box I	Eligible salary or wages under the Québec parental insurance plan (QPIP) (line 14 or line 34 of Schedule R)
Box M	Commissions included in the amount in box A or box R (line 100)
Box N	Charitable donations and gifts. See the instructions for line 395 in the guide to the income tax return.
Box O	Other income not included in box A. See the section "Codes used in the "Code (case O)" box."
Box Q	Deferred salary or wages (salary or wages that are tax-exempt and not included in the amount in box A or box R)
Box R	Income situated on a reserve or premises (line 293)
Box S	Tips not included in box T. This amount is already included in the amount in box A or box R.
Box T	Tips allocated by the employer. This amount is already included in the amount in box A or box R.

Taxable benefits included in box A or box R, as applicable

Box J	Amount paid by the employer to a private health services plan. See the instructions for line 381 in the guide to the income tax return.
Box K	Trips made by a resident of a designated remote area. See the instructions for line 236 in the guide to the income tax return.
Box L	Other benefits
Box P	Contribution to a multi-employer insurance plan (Work Chart 105)
Box V	Meals and lodging
Box W	Use of a motor vehicle for personal purposes

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Codes used in the "Code (case O)" box

CA Wage Earner Protection Program (WEPP) payments (line 154)
CB Tax-free savings account (TFSA) (line 130)
CC Payments to the beneficiary of a registered disability savings plan (RDSP) (line 278)
CD Benefits paid to the parents of a crime victim (line 154)
RA Payments made under a supplementary unemployment benefit plan (line 154)
RB Scholarships, bursaries, fellowships and prizes (line 154)
RC Research grants (line 154)
RD Fees for services rendered (lines 22 to 26 of Schedule L)
RG Labour adjustment benefits (line 154)
RH Income assistance payments for older workers (line 154)
RI Benefits paid under a program administered under the *Department of Fisheries and Oceans Act* (federal statute) (line 154)
RJ Retiring allowance (including an amount paid for the loss of employment) (line 154)
RK Death benefit (line 154)
RL Patronage dividends (line 154)
RM Commissions paid to a self-employed person (lines 22 to 26 or line 30 of Schedule L)
RN Benefits paid under a wage loss replacement plan (line 107)
RO Benefits received by a shareholder (line 130)
RP Benefits received by a partner (lines 22 to 26 of Schedule L)
RQ Amounts allocated under a retirement compensation arrangement (line 154)
RR Payments for services rendered in Québec by a person not resident in Canada (lines 22 to 26 of Schedule L)
RS Financial assistance (line 154)
RT Other indemnities paid by the employer further to an industrial accident (line 148)
RU Educational assistance payments from a registered education savings plan (RESP) (line 154)
RV Accumulated income payments from a registered education savings plan (RESP) (line 154)
RX Apprenticeship grant (line 154)
RZ Amount derived from more than one source

Boxes under "Renseignements complémentaires" (additional information)

Box A-1 Employee benefit plan
Box A-2 Employee trust
Box A-3 Repayment of salary or wages (line 207)
Box A-4 Chainsaw expenses
Box A-5 Brushcutter expenses
Box A-6 Remuneration received by a Québec sailor (line 297)
Box A-7 Canadian Forces personnel and police deduction (line 297)
Box A-9 Deduction for foreign specialists (line 297)
Box A-10 Deduction for foreign researchers (line 297)
Box A-11 Deduction for foreign researchers on a post-doctoral internship (line 297)
Box A-12 Deduction for foreign experts (line 297)
Box A-13 Deduction for foreign professors (line 297)
Box A-14 Exemption rate

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Box B-1 Canada Pension Plan (CPP) contribution (line 96)
Box B-2 Additional CPP contribution (line 96.2)
Box D-1 Retirement compensation arrangement (line 207)
Box D-2 Contribution for service before 1990: Contributor
Box D-3 Contribution for service before 1990: Non-contributor
Box G-1 Taxable benefit in kind (line 102)
Box G-2 Pensionable earnings under the Canada Pension Plan (CPP) (line 96.1)
Box G-3 Phased retirement
Box K-1 Trips for medical services
Box L-2 Volunteer: Compensation not included in boxes A and L (line 102)
Box L-3 Tax-exempt allowance for expenses incurred in the course of duties
Box L-4 Benefit resulting from a debt contracted for the acquisition of investments (line 231)
Box L-7 Benefit related to a security option at the time of death
Box L-8 Election respecting security options
Box L-9 Security option deduction under section 725.2 of the *Taxation Act*: Benefit granted before June 25, 2024 (line 297)
Box L-10 Security option deduction under section 725.3 of the *Taxation Act*: Benefit granted before June 25, 2024 (line 297)
Box L-11 Rate for the deduction entered in box L-12 or L-13
Box L-12 Security option deduction under section 725.2 of the *Taxation Act*: Benefit granted after June 24, 2024 (line 297)
Box L-13 Security option deduction under section 725.3 of the *Taxation Act*: Benefit granted after June 24, 2024 (line 297)
Box O-2 Deduction for patronage dividends (line 297)
Box O-3 Redemption of preferred shares
Box O-4 Repayment of wage loss replacement benefits (line 207)
Box O-6 Canada emergency benefits (CERB or CESB) (line 169)
Box O-7 Canada recovery benefits (CRB, CRSB and CRCB) (line 169)
Box O-8 Repayment of IPREW benefits. See the instructions for line 246 in the guide to the income tax return.
Box O-9 Repayment of other benefits (CERB, CESB, CRB, CRSB, CRCB or CWLB). See the instructions for line 246 in the guide to the income tax return.
Box O-10 Canada Worker Lockdown Benefit (CWLB) (line 169)
Box RZ-XX Amount corresponding to one of the sources included in box O
Box R-1 Employment income (line 101)
Box V-1 Tax-exempt benefit for board and lodging
Box 200 Currency used
Box 201 Allowance for childcare expenses (line 40 of Schedule C)
Box 211 Benefit related to previous employment
Box 235 Premium paid to a private health services plan. See the instructions for line 381 in the guide to the income tax return.

Appendix 3

T4 SLIP

T4 (24) **Protected B** when completed / **Protégé B** une fois rempli

Employer's name – Nom de l'employeur

XYZ inc.

Canada Revenue Agency / Agence du revenu du Canada

Year / Année: **2024**

T4

Statement of Remuneration Paid
État de la rémunération payée

54 Employer's account number / Numéro de compte de l'employeur

12 Social insurance number / Numéro d'assurance sociale

28 Exempt – Exemption: CPP/QPP, EI, PPIP (RPC/RRQ, AE, RPAP)

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées): **SMITH**
First name – Prénom: **Alex**
Initial – Initiale

45	Employer-offered dental benefits / Prestations dentaires offertes par l'employeur	
10	Province of employment / Province d'emploi	
29	Employment code / Code d'emploi	
14	Employment income / Revenus d'emploi	19 448 00
22	Income tax deducted / Impôt sur le revenu retenu	117 52
16	Employee's CPP contributions – see over / Cotisations de l'employé au RPC – voir au verso	
17	Employee's QPP contributions – see over / Cotisations de l'employé au RRQ – voir au verso	19 448 00
16A	Employee's second CPP contributions – see over / Deuxièmes cotisations de l'employé au RPC – voir au verso	1 020 76
17A	Employee's second QPP contributions – see over / Deuxièmes cotisations de l'employé au RRQ – voir au verso	19 448 00
24	EI insurable earnings / Gains assurables d'AE	256 88
26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	
18	Employee's EI premiums / Cotisations de l'employé à l'AE	
44	Union dues / Cotisations syndicales	
20	RPP contributions / Cotisations à un RPA	
46	Charitable donations / Dons de bienfaisance	
52	Pension adjustment / Facteur d'équivalence	
50	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	
55	Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso	96 20
56	PPIP insurable earnings / Gains assurables du RPAP	

Other information (see over) / Autres renseignements (voir au verso)

Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant

Report these amounts on your tax return.

14 – Employment income – Enter on line 10100.
16 – Employee's CPP contributions – includes base CPP contributions and first additional CPP contributions. Go to **canada.ca/line-30800** and **canada.ca/line-22215.**
16A – Employee's second CPP contributions – Employee's second additional CPP contributions (CPP2). Go to **canada/ca/line-22215.**
17 – Employee's QPP contributions – includes base QPP contributions and first additional QPP contributions. Go to **canada.ca/line-30800** and **canada.ca/line-22215.**
17A – Employee's second QPP contributions – Employee's second additional QPP contributions (QPP2). Go to **canada.ca/line-22215**.
18 – Employee's EI premiums – Go to **canada.ca/line-31200.**
20 – RPP contributions – Includes past service contributions. Go to **canada.ca/line-20700.**
22 – Income tax deducted – Enter on line 43700.
39 – Security options deduction 110(1)(d) – **Before June 25, 2024** – Enter on line 24900.
41 – Security options deduction 110(1)(d.1) – **Before June 25, 2024** – Enter on line 24900.
42 – Employment commissions – Enter on line 10120. This amount is already included in box 14.
43 – Canadian Armed Forces personnel and police deduction – Enter on line 24400. This amount is already included in box 14.
44 – Union dues – Enter on line 21200.
45 – Employer-offered dental benefits – Go to **canada.ca/t4-information-employers.**
46 – Charitable donations.
52 – Pension adjustment – Enter on line 20600.
55 – Provincial parental insurance plan (PPIP) – Residents of Quebec, go to **canada.ca/line-31205.** Residents of provinces or territories other than Quebec, go to **canada.ca/line-31200.**
66 – Eligible retiring allowances – Go to **canada.ca/line-13000.**
67 – Non-eligible retiring allowances – Go to **canada.ca/line-13000**.
74 – Past service contributions for 1989 or earlier years while a contributor
75 – Past service contributions for 1989 or earlier years while not a contributor – Go to **canada.ca/line-20700.**
77 – Workers' compensation benefits repaid to the employer – Enter on line 22900.

78 – Fishers – Gross income
79 – Fishers – Net partnership amount
80 – Fishers – Shareperson amount
See Form T2121. **Do not** enter on line 10100.

81 – Placement or employment agency workers
82 – Taxi drivers and drivers of other passenger-carrying vehicles
83 – Barbers or hairdressers
Gross income See Form T2125. **Do not** enter on line 10100.

85 – Employee-paid premiums for private health services plans – Go to **canada.ca/line-33099.**
87 – Emergency services volunteer exempt amount – Go to **canada.ca/line-10100.**
91 – Security options deduction 110(1)(d) – On or after June 25, 2024 – Enter on line 24900.
92 – Security options deduction 110(1)(d.1) – On or after June 25, 2024 – Enter on line 24900.

The Canada Revenue Agency uses the term **Indian** because it has legal meaning in the Indian Act.
69 – Indian Act (exempt income) – Non-eligible retiring allowances
71 – Indian Act (exempt income) – Employment
88 – Indian Act (exempt income) – Self-employed
94 – Indian Act (exempt income) – RPP contributions
95 – Indian Act (exempt income) – Union dues
See Form T90. **Do not** enter these amounts on line 10100, line 13000 or lines 13499 to 14300.

Do not report these amounts on your tax return. For Canada Revenue Agency use only.
(Amounts in boxes 30, 32, 34, 36, 38, 40, 57, 58, 59, 60, 86 and 90 are already included in box 14.)

30 – Board and lodging
31 – Special work site
32 – Travel in a prescribed zone
33 – Medical travel assistance
34 – Personal use of employer's automobile or motor vehicle
36 – Interest-free and low-interest loans
38 – Security options benefits – Before June 25, 2024
40 – Other taxable allowances and benefits
57 – Employment Income – March 15 to May 9, 2020
58 – Employment Income – May 10 to July 4, 2020
59 – Employment Income – July 5 to August 29, 2020
60 – Employment Income – August 30 to September 26, 2020
86 – Security options election
90 – Security option benefits – On or after June 25, 2024

T4 (24)

Privacy Act, personal information bank numbers CRA PPU 005 and CRA PPU 047

Appendix 4

QUÉBEC INCOME TAX RETURN

REVENU QUÉBEC

TP-1.D-V (2024-12) 1 of 6

INCOME TAX RETURN 2024

For help with your return, see the guide. T

Use blue or black ink.

The ★ symbol means that something is new for 2024.

If you received an identification label, place it here.

If you are planning to move, see the instructions for lines 1 to 9 in the guide.

Information about you

1 Last name: Smith
2 First name: Alex

11 Social insurance number

6 Date of birth (Y Y Y Y M M D D)

4 Sex: 1 ☑ male 2 ☐ female

If this is your first Québec income tax return:

- check this box 3 ☑
- choose your language of communication 5 1 ☐ French 2 ☑ English

Address

7 Apartment / Street number / Street name, PO box

8 City, town or municipality / Province / 9 Postal code

Communication preferences

Documents

You can receive documents online or by mail.

If you agree to receive your documents online only, check this box. 10.2 ☐

Enter your email address on line 10.1.

Notifications

To help protect you against fraud, we can send you email or text notifications if certain incidents occur in your file.

To receive notifications, check one of the following boxes:

10.3 ☐ Email 10.4 ☐ Text 10.5 ☐ Email and text

Enter your cell phone number on line 10 and/or your email address on line 10.1.

10 Area code Cell (Canadian number only) 10.1 Email

Situation

Did you have a **spouse on December 31, 2024** (see the definition in the guide)? 12 1 ☑ No 2 ☐ Yes

If your situation (line 12) **has changed since 2023**, enter the date of the change. 13 2 0 __ __ __ __ __ __ (Y Y M M D D)

Tax residence status

If you were **not resident** in Québec on December 31, 2024, state where (province, territory or country) you were resident. 17

If you were resident **in Canada for only part of the year**, enter 18 your date of arrival 2 0 (Y Y M M D D) your date of departure 2 0 (Y Y M M D D) Reason for your arrival or departure: 0

If you entered a date on line 18, enter the income you earned while you were not resident in Canada. If you did not earn any income, enter 0. 19

Deceased person

If the above information concerns a deceased person, enter the **date of death**. 20 2 0 (Y Y M M D D)

If you are filing one or more **separate returns** for the year of death, check this box. 23 ☐

Bankruptcy

Date of bankruptcy (where applicable): 21 2 0 2 4 (M M D D)

Period covered by the return: 21.1 ☐ **before** the bankruptcy 21.2 ☐ **after** the bankruptcy

If you checked box 21.1 and want to make the election concerning the calculation of QPP contributions on income from self-employment, check this box. 21.3 ☐

Y401 ZZ 89524849

Prescribed form

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Trust

If you are the beneficiary of a **designated trust**, check this box. 22 ☐

Cryptoassets

Did you **receive, hold or dispose of (sell, transfer, exchange, give, etc.)** any cryptoassets? 24 1☐ Yes 2☐ No

If you answered **YES**, complete a *Cryptoasset Return* (form TP-21.4.39-V).

Information about your spouse on December 31, 2024

31 Last name: 32 First name:

41 Social insurance number: 36 Date of birth (YYYYMMDD): 37 If your spouse died in 2024, enter the date of death. 2 0 2 4 (MMDD)

If your spouse earned income from **self-employment** or received an **RL-29 slip**, check this box. 50 ☐

Your spouse's **net income**. If your spouse had no income, enter 0. 51

Tax residence status

If your spouse **was not resident** in Québec on December 31, 2024, state where (province, territory or country) they were resident. 52

Total income

If you held employment **outside Canada**, check this box. 94 ☐

If you held employment **in Canada, outside Québec**, check this box. 95 ☐

96	CPP contribution, *RL-1, box B-1*	
96.1	Pensionable earnings (CPP)	
96.2	★ Additional contribution to the CPP, *RL-1 slip, box B-2*	
97	QPIP premium, *RL-1 slip, box H*	96 20
98	QPP contribution, *RL-1 slip, box B.A*	1,020 76
98.1	Pensionable salary or wages (QPP), *RL-1 slip, box G*	19,448 00
98.2	★ Additional contribution to the QPP, *RL-1, box B.B*	
100	Commissions received, *RL-1 slip, box M*	
102	Taxable benefit, *RL-1 slip, boxes G-1* and *L-2*	

Employment income, *RL-1 slip, box A*		101	19,448 00
Correction of employment income, if you received an RL-22 slip. Complete Work Chart 105.	+	105	
Other employment income — Premiums paid to a wage loss replacement plan 165; Specify: 106 0	+	107	
Parental insurance benefits, *RL-6 slip, box A*	+	110	
Employment Insurance benefits, *T4E slip*	+	111	
Old Age Security pension, *T4A(OAS) slip*	+	114	
QPP or CPP benefits, *RL-2 slip, box C*	+	119	
Payments from a pension plan, an RRSP, a RRIF, a DPSP or a PRPP/VRSP, or annuities	+	122	
Retirement income transferred by your spouse	+	123	
Dividends from taxable Canadian corporations — Actual amount of eligible dividends 166; Actual amount of ordinary dividends 167; Taxable amount	+	128	
Interest and other investment income	+	130	
Rental income. Attach form TP-128-V or your financial statements. Gross income 168; Net income	+	136	
Taxable capital gains — ★ Taxable capital gains 137; ★ Capital gains reduction 138	+	139	
Support payments received (taxable amount)	+	142	
Social assistance payments, *RL-5 slip, box A*, and similar financial assistance, *RL-5 slip, box B*	+	147	
Income replacement indemnities and net federal supplements — Specify: 149	+	148	
Other income — CRSB, CRCB or CWLB 169; Specify: 153	+	154	
Net business income. Complete Schedule L.	+	164	
Add lines 101, 105 through 136 and 139 through 164. **Total income**	=	199	19,448 00

Y402 ZZ 89524850

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Net income

Amount from line 199			199	19,448 00
Deduction for workers	201	1,166 88		
Registered pension plan (RPP) deduction, *RL-1 slip, box D*	+ 205			
Employment expenses and deductions Specify: 206	+ 207			
RRSP or PRPP/VRSP deduction HBP or LLP 212	+ 214			
FHSA deduction	+ 215			
Support payments made (deductible amount) Recipient's social insurance number 224	+ 225			
Moving expenses. **Complete form TP-348-V.**	+ 228			
Carrying charges and interest expenses	+ 231			
Business investment loss. **Complete form TP-232.1-V.** Total losses sustained before June 25, 2024 233.1; Total losses sustained after June 24, 2024 233.2; Allowable loss	+ 234			
Deduction for residents of designated remote areas. **Complete form TP-350.1-V.**	+ 236			
Deduction for exploration and development expenses	+ 241			
Deduction for retirement income transferred to your spouse on December 31. **Complete Schedule Q.**	+ 245			
Deduction for a repayment of amounts overpaid to you	+ 246			
Deduction for QPP and CPP contributions and QPIP premiums Specify: 248.1	+ 248			
Other deductions Specify: 249	+ 250			
Carry-over of the adjustment of investment expenses	+ 252			
Add lines 201 through 207, 214 through 231, and 234 through 252. **Total deductions**	=	1,166 88	▶ 254	1,166 88
Subtract line 254 from line 199.			= 256	18,281 12
Adjustment of investment expenses. **Complete Schedule N.**			+ 260	
Add lines 256 and 260. If the result is **negative**, enter 0. **Net income**			= 275	18,281 12

Taxable income

Adjustment of deductions Specify: 277			+ 276	
Universal Child Care Benefit and income from a registered disability savings plan			+ 278	
Add lines 275 through 278.			= 279	18,281 12
Deductions for strategic investments Specify: 286	287			
Non-capital losses from other years Specify: 289.1	+ 289			
Net capital losses from other years	+ 290			
★ Capital gains deduction for a qualifying business transfer	+ 291			
Capital gains deduction	+ 292			
Deduction for income situated on a reserve	+ 293			
Deductions for certain income	+ 295			
Miscellaneous deductions Specify: 296	+ 297			
★ Additional deduction	+ 297.1			
Add lines 287 through 297.1. **Total deductions**	=	0 00	▶ 298	0 00
Subtract line 298 from line 279. If the result is **negative**, enter 0.			= 298.1	18,281 12
★ Adjustment of the capital gains reduction			+ 298.2	
Add lines 298.1 and 298.2. **Taxable income**			= 299	18,281 12

Y403 ZZ 89524851

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Non-refundable tax credits

Basic personal amount		350	18,056 00
Adjustment for income replacement indemnities	−	358	
Subtract line 358 from line 350.	=	359	18,056 00
Age amount, amount for a person living alone and amount for retirement income. Complete Schedule B.	+	361	
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. Complete Schedule A.	+	367	
Amount for a severe and prolonged impairment in mental or physical functions	+	376	
Add lines 359 through 376.	=	377	18,056 00
	×		14%
Multiply line 377 by 14%.	=	377.1	2,527 84

Expenses for medical services not available in your area. Complete form TP-752.0.13.1-V.		378	
Medical expenses. Complete Schedule B.	+	381	
Interest paid on a student loan. Complete Schedule M. Amount claimed	+	385	
Add lines 378 through 385.	=	388	0 00
	×		20%
Multiply line 388 by 20%.	=		0 00

(from above)		389	0 00
Tax credit for volunteer firefighters and search and rescue volunteers Specify: 390.1	+	390	
Tax credit for career extension. Complete form TP-752.PC-V.	+	391	
Tax credit for recent graduates working in remote resource regions. Complete form TP-776.1.ND-V.	+	392	
Tax credits for donations and gifts Amount from line 1 of Work Chart 395 393	+	395	
Home buyers' tax credit. Complete form TP-752.HA-V.	+	396	
Tax credit for union, professional or other dues (397.1) × 10% Multiply line 397.1 by 10%. Tax credit for union, professional or other dues =		397	0 00
Tax credit for tuition or examination fees. Complete Schedule T.	+	398	
Tax credit for tuition or examination fees transferred by a child	+	398.1	
Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1. Non-refundable tax credits	=	399	2,527 84

Y404 ZZ 89524852

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Attach your documents here (include only the required documents).
If you are paying a balance due by cheque or money order, attach your payment and the remittance slip to page 1.

Income tax and contributions

Income tax on taxable income. Complete Work Chart 401. If you must complete form TP-22-V or TP-25-V, check box 403. 403 ☐		401	2,559 36
Non-refundable tax credits (line 399)		− 406	2,527 84
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter the amount from line 413 of Schedule E instead. If you are completing form TP-766.2-V, check box 404. 404 ☐ If you are completing Part 4 of form TP-766.2-V, check box 405. 405 ☐		= 413	31 52
Tax credit for contributions to authorized Québec political parties. Complete Work Chart 414.	414		
Dividend tax credit	+ 415		
Tax credit for the acquisition of Capital régional et coopératif Desjardins shares, *RL-26 slip, box B*	+ 422		
Tax credit for a labour-sponsored fund	+ 424		
Add lines 414 through 424.	= 0 00 ▶	425	0 00
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide.		= 430	31 52
Credits transferred from one spouse to the other		− 431	
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E. If the result is negative, enter 0.		= 432	31 52
Annual registration fee for the enterprise register. Québec enterprise number (NEQ) 497 2 2. Is the information in the enterprise register correct? 436 ☐ Yes ☐ No		+ 438	
QPIP premium on income from self-employment or employment outside Québec. Complete Schedule R.		+ 439	
Advance payments of tax credits, *RL-19 slip, box A, B, C, D, G* or *H*		+ 441	
Special taxes and tax adjustment. Specify: 442		+ 443	
QPP contribution on income from self-employment. Complete Schedule U. 444 ☐		+ 445	
Contribution to the health services fund. Complete Schedule F.		+ 446	
Premium payable under the Québec prescription drug insurance plan. Complete Schedule K or enter the number corresponding to your situation in box 449. 449 16		+ 447	
Add lines 432 through 447. Carry the result to page 6. Income tax and contributions		= 450	31 52

Y405 ZZ 89524853

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Refund or balance due

Amount from line 450				450	31 52
Québec income tax withheld at source, as shown on your RL slips or other information slips		451	9 36		
Amount from line 58 of your Schedule Q	−	451.1			
Subtract line 451.1 from line 451.	=	451.2	9 36		
Québec income tax withholding transferred by your spouse	+	451.3			
QPP or CPP overpayment	+	452			
Income tax paid in instalments	+	453			
Transferable portion of the income tax withheld for another province	+	454			
Tax credit for childcare expenses. Complete Schedule C.	+	455			
Tax credits respecting the work premium. Complete Schedule P.	+	456			
QPIP overpayment	+	457			
Tax credit for home-support services for seniors. Complete Schedule J.	+	458			
QST rebate for employees and partners	+	459			
Tax shield	+	460			
Other credits Specify: 461	+	462			
Senior assistance tax credit	+	463			
Add lines 451.2 through 463. **Income tax paid and other credits**	=	465	9 36		
Financial compensation for home-support services	+	466			
Add lines 465 and 466.	=		9 36 ▶	468	9 36
Subtract line 468 from line 450. If the result is **negative**, enter it on line 474 below. If the result is **positive**, enter it on line 475 below.				= 470	22 16

Refund

Amount from line 470, if it is **negative**		474	
Refund transferred to your spouse	−	476	
Subtract line 476 from line 474. Refund	=	478	
Accelerated refund		480	

Balance due

Amount from line 470, if it is **positive**		475	22 16
Amount transferred by your spouse	−	477	
Subtract line 477 from line 475. You are not required to pay a balance of less than $2. Balance due	=	479	22 16
For information on how to make your payment, see the instructions for line 479 in the guide. Amount enclosed		481	

> To find out how to **register for direct deposit or update your direct deposit information**, see page 10 in the guide.

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Certification

- **I certify that, in this return and the documents attached to it, the information about me is accurate and complete and fully discloses all of my income.**
- If I am entitled to a refund and **entered an amount on line 476**, I agree to have the amount applied to the payment of my spouse's balance due (line 475 of my spouse's return).
- **If I entered an amount on line 123**, it is because I have elected to add part of my spouse's retirement income to my income.
- **If I elected (or revoked an election) in Schedule U to stop making Québec Pension Plan contributions** on my self-employment income or my activities as a person responsible for a family-type resource or an intermediate resource, I accept that it will take effect on the first day of the month I made the election (or revocation).

X Alex Smith 2025-04-05

Signature Date

498 Area code Phone (home) 499 Area code Phone (work) Extension

We may compare the information in this return with information obtained from other sources or communicate it to other government departments and bodies.

Y406 ZZ 89524854

Work charts

201 WORK CHART – Deduction for workers

Eligible work income (lines 101, 107 and, if positive, 105, **minus** the amount from *box 211 of your RL-1 slip*). See line 201 in the guide.		1	19,448 00
Amounts received under a work-incentive project (see line 154, point 2, in the guide)	+	2	
Net amount of research grants (see line 154, point 3(j), in the guide)	+	3	
Wage Earner Protection Program (WEPP) payments (see line 154, point 12, in the guide)	+	4	
Net business income (line 27 of Schedule L). If the result is **negative**, enter 0.	+	5	
Add lines 1 through 5.	=	6	19,448 00
Amount entitling you to a deduction on line 293 for any of the sources of income listed on lines 1 through 5 above	−	7	
Subtract line 7 from line 6.	=	8	19,448 00
	×		6%
Multiply line 8 by 6%. **Carry the result to line 201 of your return (maximum $1,380).** Deduction for workers	=	9	1,166 88

401 WORK CHART – Income tax on taxable income

Taxable income (line 299 of your return)	1	18,281 12

If your taxable income on line 1 **above**:

- is $51,780 or less, enter it on line 2 of column **A**;
- is more than $51,780 but not more than $103,545, enter it on line 2 of column **B**;
- is more than $103,545 but not more than $126,000, enter it on line 2 of column **C**;
- is more than $126,000, enter it on line 2 of column **D**.

			A	B	C	D
Taxable income (see the instructions above)		2	18,281 12			
	−	3	0 00	51,780 00	103,545 00	126,000 00
Subtract line 3 from line 2.	=	4	18,281 12			
	×	5	14%	19%	24%	25.75%
Multiply line 4 by line 5.	=	6	2,559 36			
	+	7	0 00	7,249 20	17,084 55	22,473 75
Add lines 6 and 7. **Carry the result to line 401 of your return.** Income tax on taxable income	=	8	2,559 36			

Schedule D: Solidarity Tax Credit

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TP-1.D.D-V (2024-12) 1 of 2

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SCHEDULE **D**

Solidarity Tax Credit

Important information

- If, on **December 31, 2024**, you had a ***spouse*** who lived with you, **only one** of you can complete Schedule D. If your spouse did not live with you, you must each complete a separate Schedule D.
- Complete this schedule based on your **situation on December 31, 2024**. ***Blue underlined terms*** are defined on the reverse. Be sure to **read the definitions** before starting.
- In calculating the amount of your tax credit, we will take into account the number of children under 18 for whom you or your spouse received the Family Allowance (information we obtain from Retraite Québec).

A Information about you

1 Last name: Smith

2 First name: Alex

6 Date of birth (Y Y Y Y M M D D):

11 Social insurance number:

Did you live alone in a ***dwelling*** **throughout 2024**?
(You are considered to have lived alone if everyone you lived with was under 18.) . . . 12 ☐ Yes ☑ No

Is the address of your principal residence (where you ordinarily live) on December 31, 2024, the same as the address on page 1 of your income tax return? . . . 13 ☑ Yes ☐ No

If it is **different**, enter it below.

14 Apartment / Street number / Street name

15 City, town or municipality / Province / 16 Postal code

If, on December 31, 2024, you were a ***tenant*** or ***subtenant*** of your place of residence, complete lines 32 and 33.
If you were the ***owner***, complete lines 35 and 36 (if your residence was located in a territory where municipal tax bills are not issued, complete lines 32 and 33).
If **none** of these situations apply, go to Part B.

Tenant or subtenant

32 Dwelling number (box A of the RL-31 slip **issued in your name**) – –

(If you did not receive an RL-31 slip, see the text under "Important" on the reverse.)

Number from box B of the RL-31 slip **issued in your name** 33

Owner

35 Roll number **or** cadastral designation (the "numéro matricule" **or** "désignation cadastrale") shown on your municipal tax bill

Number of owners living in your dwelling 36

B Information about your spouse (Complete this part only if, on December 31, 2024, you had a spouse.)

On December 31, 2024, were you living with your spouse? 40 ☐ Yes ☐ No

If, on December 31, 2024, your spouse was a ***tenant*** or ***subtenant*** of your place of residence, complete lines 44 and 46.
If they were the ***owner***, complete lines 50 and 52 (if your residence was located in a territory where municipal tax bills are not issued, complete lines 44 and 46).
If **none** of these situations apply, do not complete any of lines 44 through 52.

Spouse who is a tenant or subtenant

44 Dwelling number (box A of the RL-31 slip **issued in your spouse's name**) – –

(If your spouse did not receive an RL-31 slip, see the text under "Important" on the reverse.)

Number from box B of the RL-31 slip **issued in your spouse's name** 46

Spouse who is the owner

50 Roll number **or** cadastral designation (the "numéro matricule" **or** "désignation cadastrale") shown on your municipal tax bill

Number of owners living in your dwelling 52

Enclose this schedule with your return.
If you want to keep a copy for your records, see the guide.

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Prescribed form D

Appendix 5
OVERVIEW TABLE

Items students are most likely to encounter in their future income tax returns

Item	What is it?	Remember[2]
Solidarity tax credit[3]	A tax credit available to anyone over 18. It is intended to help low- and middle-income households and takes into account Québec sales tax (QST) paid.	
RRSP (registered retirement savings plan)	You contribute to an RRSP throughout your career to help you save for your retirement.	• Even if you have no income tax to pay, the simple fact of filing a return means that you can open an RRSP. • RRSP contributions are deductible, depending on your income.
RESP (registered education savings plan)	Your parents can contribute to an RESP to help pay for your post-secondary studies. When they do, the federal and provincial governments deposit an extra amount into the RESP through a financial institution. The income and government contributions that accumulate in the account are taxable when the beneficiary withdraws the funds in the form of educational assistance payments.	If you are the beneficiary of an RESP, you must report the amounts paid to you in the year you receive them.
Moving expenses	You can deduct your moving expenses if you move at least 40 km closer to the Cegep or university where you are (or will be) pursuing your post-secondary studies.	
Tuition and examination fees[2]	A non-refundable tax credit you can claim to help lower the income tax you must pay.	• If your income is too low to claim this credit, you can claim it in another year. • You can transfer this credit to your parents, grandparents or spouse.
Interest on a student loan[2]	A non-refundable tax credit you can claim if you paid interest on a loan granted under a federal or provincial law.	If your income is too low to claim this credit, you can claim it in another year.
Tax credit for recent graduates working in remote resource regions	A tax credit to encourage young people to seek work in their field in remote regions of Québec.	

2. Go to Revenu Québec's website (*https://revenuquebec.ca*) for full conditions.
3. See the Canada Revenue Agency section on the Government of Canada website (*https://canada.ca/en/revenue-agency.html*).

Appendix 6 INCOME TAX RATES

Québec income tax rates

Taxable income	Rate
$51,780 or less	14%
More than $51,780 but not more than $103,545	19%
More than $103,545 but not more than $126,000	24%
More than $126,000	25.75%

Federal income tax rates

Taxable income	Rate
$55,867 or less	15%
More than $55,867 but not more than $111,733	20.50%
More than $111,733 but not more than $173,205	26%
More than $173,205 but not more than $246,752	29%
More than $246,752	33%

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