

To ensure that your source deductions of income tax are calculated correctly, you must remit this form, duly completed, to your employer or payer. For more information, see the section "General information" on page 2.

1 Identification of the employee or payee (please print)

| | | | |
|--------------------------|--------------------------|-------------------------|--|
| Last name | | First name | |
| Employee or payee number | Date of birth : Y M D | Social insurance number | |

2 Calculation of the amount to be used to determine the deduction code

In this section, the term "employer" refers to both employers and payers (of pension income for example).

| | | | |
|--|---------|---|------|
| Basic amount. Enter \$9,555 unless you have more than one employer and have already entered \$9,555 on a TP-1015.3-V form completed for another employer. In this case, do not complete lines 1 through 10. Go directly to the code box (below line 10) and enter 0 as your deduction code. Complete lines 11 through 19 as applicable. | | | 1 |
| Amount transferred from one spouse to the other (see page 2) | | | |
| Maximum amount respecting a spouse | \$9,555 | | |
| Less: Your spouse's estimated taxable income for 2006 | - | | |
| Amount transferred from one spouse to the other. If the result is negative, enter 0. | = | | 2 |
| Amount for children enrolled in post-secondary studies (formerly the amount respecting dependent children engaged in full-time studies). If you have at least one dependent child (see the definition on page 3) who is engaged in full-time vocational training at the secondary level or studies at the post-secondary level, complete work chart 1 (page 3). | | + | 3 |
| Amount respecting other dependants. If you have at least one other dependant (see the definition on page 4), complete work chart 2 on page 4. | | + | 4 |
| Add lines 1 through 4. | | = | 5 |
| Amount with respect to age, for a person living alone or for retirement income (complete work chart 3 on page 5) | | | 6 |
| Amount for a severe and prolonged impairment in mental or physical functions (see page 5) | | + | 8 |
| Add lines 6 and 8. | | = | 9 |
| Add lines 5 and 9. | | | 10 |
| Deduction code. Refer to the table at the bottom of page 5 to determine the deduction code for the amount on line 10. Enter the deduction code in the box. If the amount on line 10 is over \$29,500, enter the amount from line 10 rather than the deduction code. | | | Code |
| Additional amount of income tax to be withheld. If you wish to have a higher amount of income tax withheld from your remuneration, enter the additional amount to be deducted for each pay period. | | | 11 |
| Deductions or credits to be taken into account by the employer to calculate remuneration subject to source deductions (The employer must divide the amount on line 19 by the number of pays remaining in the year and subtract the result from your gross pay for each pay period.) | | | |
| Housing deduction for residents of designated remote areas (see page 6) | | | 14 |
| Deductible support payments (page 6) | | + | 15 |
| Add lines 14 and 15. | | = | 19 |
| Exemption for an employee. You may ask to be exempted from source deductions of income tax with respect to your employment income if you expect your total income from all sources to be lower than the result of the following calculation: the amount on line 10, multiplied by 1.25, plus the amount on line 19. To request the exemption, enter the letter X in box 20. This request is valid for the 2006 calendar year only . Please note that this exemption may be requested only with respect to remuneration that is employment income. | | | 20 |

3 Certification – I certify that the information provided in this return is accurate and complete.

| | | | |
|-----------|--|------|--|
| Signature | | Date | |
|-----------|--|------|--|

Instructions for completing the form

General information

If you receive a salary, wages, commissions or a similar amount, or amounts such as pension income or employment insurance benefits, you must provide your employer or payer with a duly completed copy of this form

- when you take up employment, if you are remunerated by your employer;
- before you receive remuneration for the first time, if you are remunerated by a payer (rather than an employer);
- within 15 days after an event that results in a **reduction** of the amounts indicated on the previous TP-1015.3-V form completed. However, if the source deduction code does not change, in spite of a reduction in the amounts on lines 2 to 9, you do not have to complete another copy of the form.

You may, at any time, complete a copy of this form to **increase** the amount of your allowable deductions and tax credits.

The form must also be completed to enable your employer or payer to

- withhold an additional amount of Québec income tax, if you make a request to that effect on line 11; or
- stop withholding Québec income tax on your **employment income**, if you ask to be exempted from source deductions on line 20.

If you do not complete the form, income tax will be withheld only on the basis of the basic amount (\$9,555) provided for on line 1. In this case, the employer or payer will use deduction code A.

Indexation of the personal income tax system

Automatic indexation of the personal income tax system began in 2002. The indexation applies to several of the amounts used to determine the deduction code. If you have already filed the form, you are not required to complete a new one simply because of the indexation, since the indexation will not affect your deduction code.

Note: The personal tax credits and deductions that appear on this form may be subject to a limit where the individual is not resident in Canada in 2006 or where the individual becomes a non-resident in 2006. In such cases, contact Revenu Québec.

Amount transferred from one spouse to the other (line 2)

If you expect to have a **spouse on December 31, 2006** (see the definition opposite), you may claim the "amount transferred from one spouse to the other."

Note: You cannot enter an amount on line 2 if your spouse receives any of the following:

- workers' compensation;
- indemnities further to a precautionary cessation of work;
- indemnities further to a traffic accident;
- indemnities for an act of good citizenship;
- indemnities for a victim of a crime.

Do not take the following amounts into account when calculating your spouse's estimated taxable income (since they are deductible from the latter amount):

- net federal supplements (guaranteed income supplement or allowance);
- income situated on a reserve or premises, if your spouse is an Indian or a person of Indian ancestry;
- scholarships, fellowships, bursaries or prizes for a remarkable achievement;
- income that is exempt from income tax under a tax treaty;
- assistance granted by the Ministère de l'Emploi, de la Solidarité sociale et de la Famille for the payment of tuition fees.

You may take into account any deductions to which your spouse may be entitled, including

- the deduction for contributions to a registered pension plan (RPP);
- the deduction for contributions to a registered retirement savings plan (RRSP);
- deductible support payments.

For further information on the calculation of taxable income, refer to the guide to the income tax return for 2005 and follow the instructions for lines 101 through 299.

Note: To be able to claim the amount transferred from one spouse to the other, you and your spouse must each file an income tax return for 2006.

Spouse

The person to whom you are married, the person with whom you contracted a civil union or the person who is your de facto spouse.

De facto spouse

The person of the opposite sex or of the same sex who

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or otherwise) of at least one of your children; or
- has been living in a conjugal relationship with you for at least 12 consecutive months (the 12-month period is considered to have been uninterrupted if you live apart because of the breakdown of your relationship for a period of less than 90 days).

Spouse on December 31, 2006

The person who is your spouse at the end of that day. Please note that you will be considered to have a spouse on December 31, 2006, even if your spouse dies in 2006, provided you and your spouse are not living apart on the date of death and you do not have a new spouse on December 31, 2006.

Amount for children enrolled in post-secondary studies
(formerly the amount respecting dependent children engaged in full-time studies) **(line 3)**

If you are completing this work chart with respect to more than one **dependent** child (see the definition opposite), you do not have to take the children's birth order into account. For example, under the heading "Children of full age on December 31, 2006," you may choose to enter in the column entitled "1st child" the data pertaining to your second child of full age.

If you are claiming an amount with respect to more than two **minor** children, attach another sheet showing the calculation indicated on lines 35 through 38 and carry the result to line 40. Likewise, if you are claiming an amount with respect to more than two children **of full age**, attach another sheet showing the calculation indicated on lines 34 through 38 of the column entitled "2nd child" and carry the result to line 40.

Dependent child

A person whom you are supporting and who is

- your or your spouse's child;
- a person who is in your or your spouse's custody and under your or your spouse's supervision (legally or otherwise), or who was in your or your spouse's custody and under your or spouse's supervision immediately prior to reaching the age of 19;
- your child's spouse; or
- the spouse of your spouse's child.

Work chart 1

| Children engaged in full-time vocational training at the secondary level or studies at the post-secondary level | Minor children on December 31, 2006 | | Children of full age on December 31, 2006 | | | |
|--|-------------------------------------|-----------|---|----------------|------------------|----|
| | 1st child | 2nd child | 1st child | 2nd child | | |
| Basic amount | X | X | \$2,650 | \$2,650 | 30 | |
| Additional amount. Enter \$225, unless on December 31, 2006, you and your spouse have one or more minor children who give entitlement to the child assistance payment | | | | | | 31 |
| Add lines 30 and 31. | | | | | = \$2,650 | 32 |
| Amount for a single-parent family. Enter \$1,435 if you meet the requirements listed on the next page. | | | | | | 33 |
| Add lines 32 and 33. | | | | | = \$2,650 | 34 |
| Amount for full-time studies (vocational training or post-secondary studies). Enter \$1,825 for each term completed in 2006 (to a maximum of two terms). | | | + | + | 35 | |
| Add lines 34 and 35. | = | = | = | = | 36 | |
| Child's estimated net income for 2006 | - | - | - | - | 37 | |
| Subtract line 37 from line 36. If the result is negative, enter 0. | = | = | = | = | 38 | |
| Add the amounts on line 38. | | | | | 40 | |
| If one of the children respecting whom you are claiming an amount in this work chart reaches the age of 18 in 2006, complete work chart 1.1 (page 6). Otherwise , enter 0 on line 47. | | | | - | 47 | |
| Subtract line 47 from line 40. If the result is negative, enter 0. Carry the result to line 3 (page 1). | | | | = | 48 | |

Amount for children enrolled in post-secondary studies

Amount for a single-parent family

If you entered \$225 on line 31 of work chart 1, you may enter \$1,435 on line 33 of the work chart provided that, at some time in 2006, you maintain, alone or with another person, a **dwelling** (see the definition opposite) in which you ordinarily live, and provided that, at that time, you meet both of the following requirements:

- You are not living in a conjugal relationship.
- You do not have a spouse or, if you have one, you are not living with your spouse and are not supporting your spouse. (If you make support payments for the benefit of your spouse, you are not considered to have been supporting your spouse. Similarly, if you receive support payments for your benefit from your spouse, your spouse is not considered to have been supporting you.)

You cannot claim the amount for a single-parent family if you entered on line 2 (page 1) an amount transferred from one spouse to the other.

Note: The amount of \$1,435 is granted on the basis of the number of months in which the requirements are met. Therefore, if you cease to meet the requirements at any time in the year, you must do the following in order to verify whether you need to remit another copy of form TP-1015.3-V to your employer or payer:

- Subtract \$1,435 from the amount entered on line 10 of the form that your employer or the payer is using to determine your source deductions of income tax at that time.
- Verify whether the deduction code corresponds to the result of that calculation.

If your code changes, you must complete another copy of form TP-1015.3-V, enter 0 on line 33 and remit the form to your employer or payer within 15 days after the time when you ceased to meet the requirements.

Dwelling

A house, an apartment or a similar place in which a person ordinarily eats and sleeps, and which is equipped with kitchen and bathroom facilities.

Note: A dormitory, bunkhouse, hotel room or room in a boarding house is not a dwelling.

Amount respecting other dependants (line 4)

If you have at least one **other dependant** (see the definition opposite), complete work chart 2.

If you are claiming an amount with respect to more than three other dependants, attach another sheet showing the calculation indicated on lines 50 through 54 and carry the result to line 56.

Other dependant

A person who

- is related to you or to your spouse by blood, marriage or adoption;
- is not your spouse or a child respecting whom you or your spouse is claiming an amount for children enrolled in post-secondary studies;
- is 18 or older in 2006;
- is supported by you; and
- ordinarily lives with you.

Work chart 2

| Other dependants 18 or older | 1st dependant | 2nd dependant | 3rd dependant | |
|---|----------------|----------------|---|----|
| Basic amount | \$2,650 | \$2,650 | \$2,650 | 50 |
| Dependant's estimated net income for 2006 | - | - | - | 53 |
| Subtract line 53 from line 50. If the result is negative, enter 0. | = | = | = | 54 |
| Add the amounts on line 54. | | | | 56 |
| If one of the persons respecting whom you are claiming an amount in this work chart reaches the age of 18 in 2006, complete work chart 2.1 (page 6). Otherwise , enter 0 on line 63. | | | - | 63 |
| Subtract line 63 from line 56. If the result is negative, enter 0. Carry the result to line 4 (page 1). | | | Amount respecting other dependants | 64 |

Amount with respect to age, for a person living alone or for retirement income (line 6)

Work chart 3

| | | | |
|---|---|-----------------|----|
| Amount with respect to age. If you were born before January 1, 1942, enter \$2,200: \$_____. If you expect to have a spouse on December 31, 2006, who was born before January 1, 1942, enter an additional \$2,200: \$_____. Add these amounts and enter the total on line 85. | | | 85 |
| Amount for a person living alone. If, throughout the year, you expect to maintain and ordinarily live in a dwelling (see the definition on page 4) in which you will live alone or only with one or more dependent children referred to on line 3 of page 1 or with one or more minors , enter \$1,155 on line 86. | + | | 86 |
| Amount for retirement income. If you expect to receive retirement income entitling you to a tax credit in 2006, enter your estimated retirement income (maximum \$1,000): \$_____. If you expect to have a spouse on December 31, 2006, enter his or her estimated retirement income giving entitlement to a tax credit (maximum \$1,000): \$_____. Add these amounts and enter the total on line 87. | + | | 87 |
| Add lines 85 through 87. | = | | 88 |
| Total of your estimated net income and that of your spouse on December 31, 2006 | = | | 90 |
| | - | \$28,710 | 91 |
| Subtract line 91 from line 90. If the result is negative, enter 0. | = | | 92 |
| Estimated net family income | x | 15% | |
| Multiply line 92 by 15%. | = | | 95 |
| Subtract line 95 from line 88. If the result is negative, enter 0. | = | | 96 |
| Amount from line 6 of your spouse's TP-1015.3-V form | - | | 97 |
| Subtract line 97 from line 96. Carry the result to line 6 (page 1). Amount with respect to age, for a person living alone or for retirement income | = | | 98 |

Amount for a severe and prolonged impairment in mental or physical functions (line 8)

You may enter \$2,250 on line 8 (page 1) for each person with a severe and prolonged impairment in mental or physical functions.

This person may be

- you;
- your spouse, if you entered an amount on line 2 (page 1).

A person is considered to have a severe and prolonged impairment in mental or physical functions if a recognized health professional attests that the impairment significantly restricts the person's ability to perform a basic activity of daily living. A person is considered to be in this situation if, because of a chronic illness, he or she must have therapy, prescribed by a physician, administered at least twice a week (for a total of at least 14 hours for the week, including time for travel and post-treatment recovery), and the therapy is essential for the maintenance of one of his or her vital functions.

Deduction code (line 10)

| Code 2006 | Amount (\$) | |
|-----------|-------------|--------|
| O | Nil | |
| A | 1 | 9,555 |
| B | 9,556 | 11,000 |
| C | 11,001 | 13,000 |
| D | 13,001 | 15,500 |
| E | 15,501 | 16,500 |
| F | 16,501 | 17,000 |
| G | 17,001 | 19,000 |
| H | 19,001 | 20,000 |
| I | 20,001 | 22,000 |
| J | 22,001 | 24,000 |
| K | 24,001 | 25,000 |
| L | 25,001 | 27,000 |
| M | 27,001 | 28,000 |
| N | 28,001 | 29,500 |
| X | Exemption | |

Housing deduction for residents of designated remote areas (line 14)

If, in 2006, you expect to live in one or more prescribed northern zones for a period of at least six consecutive months beginning or ending in the year, you may enter the lower of the following amounts on line 14 (page 1):

- 20% of your net income for 2006; or
- one of the following amounts:
 - \$15 multiplied by the number of days in the year you expect to live in a prescribed northern zone, if no other person living in the same dwelling (see the definition on page 4) claims this deduction; or
 - \$7.50 multiplied by the number of days in the year you expect to live in such a zone, in all other cases.

If, in 2006, you expect to live in a prescribed intermediate zone for a period of at least six consecutive months beginning or ending in the year, enter 50% of the result obtained in the previous paragraph.

Deductible support payments (line 15)

If, in 2006, you expect to make support payments to your spouse or former spouse, to the mother or father of your child, or to a third party for the benefit of your child or one of the aforementioned persons, you may deduct the support paid, provided, as a rule, you meet the following conditions:

- The support is paid under a judgment or a written agreement, as an allowance payable on a periodic basis for the maintenance of the recipient, the maintenance of one of his or her children, or the maintenance of the recipient and the child, and you are living apart from the recipient at the time the payments are made.
- The support payments are not subject to the measures concerning the tax treatment of support payments.

For further information, refer to the brochure *The Tax Effects of Separation and Divorce* (IN-128-V).

Enter, on line 15 (page 1), the support payments deductible for 2006.

Child or dependant who reaches the age of 18 in 2006

The work charts below are related to work charts 1 and 2 (pages 3 and 4). Complete these work charts only if you claimed an amount in work charts 1 and 2 with regard to a dependent child or other dependant who reaches the age of 18 in 2006.

Work chart 1.1 – Reduction of the amount respecting dependent children (line 47 of work chart 1)

In this work chart, use one column per child. If more than two children reach the age of 18 in 2006, attach another sheet showing the calculation indicated on lines 41 through 45 and carry the result to line 46.

| Child who reaches the age of 18 in 2006 | | | |
|--|---|-----------|----|
| Amount entered on line 34 of work chart 1 with respect to the child | | | 41 |
| | ÷ | 12 | 42 |
| Divide line 41 by 12. | = | = | 43 |
| Number of months in the year up to and including the month of the child's birthday | x | x | 44 |
| Multiply line 43 by line 44. If the result is greater than the amount on line 38 of work chart 1, enter the amount from line 38 instead. | = | = | 45 |
| Add the amounts on line 45. Carry the result to line 47 of work chart 1. | | | 46 |
| Reduction of the amount respecting dependent children | | = | |

Work chart 2.1 – Reduction of the amount respecting other dependants (line 63 of work chart 2)

In this work chart, use one column per dependant. If more than two dependants reach the age of 18 in 2006, attach another sheet showing the calculation indicated on lines 57 through 61 and carry the result to line 62.

| Dependant who reaches the age of 18 in 2006 | | | |
|--|---|-----------|----|
| Amount entered on line 50 of work chart 2 with respect to the dependant | | | 57 |
| | ÷ | 12 | 58 |
| Divide line 57 by 12. | = | = | 59 |
| Number of months in the year up to and including the month of the dependant's birthday | x | x | 60 |
| Multiply line 59 by line 60. If the result is greater than the amount on line 54 of work chart 2, enter the amount from line 54 instead. | = | = | 61 |
| Add the amounts on line 61. Carry the result to line 63 of work chart 2. | | | 62 |
| Reduction of the amount respecting other dependants | | = | |