

Excerpts from the 2005 Guide to the Income Tax Return

11 Social insurance number

Make sure your social insurance number is indicated on line 11 of your income tax return. Revenu Québec needs the number in order to inform the Régie des rentes du Québec of your earnings (as a salaried employee or a self-employed person) and your QPP contributions.

If the social insurance number on any of your RL slips is different from the number on your social insurance card, notify the person who prepared the RL slip.

Special cases

If you do not have a social insurance number, apply for one at any Human Resource Centre of Canada.

If your social insurance number has changed since you filed an income tax return, enclose an explanatory note with your return.

90 QST credit

In order to claim the QST credit, you must meet certain **eligibility requirements**.

Eligibility requirements

The requirements for claiming the credit are as follows:

- You were resident in Québec on December 31, 2005.
- You were born before January 1, 1987 (or you were born after December 31, 1986, and had a spouse on December 31, 2005, were the parent of a child who lived with you, or were recognized as an emancipated minor by a competent authority such as a court).
- No one received the child assistance payment from the Régie des rentes du Québec with regard to you.
- No one claimed, with regard to you, an amount for children 18 or over enrolled in post-secondary studies on line 25 of Schedule A.
- No one claimed, with regard to you, a credit for individuals living in northern villages on line 23 of Schedule I.
- No one designated you as a dependent child on line 54 of Schedule P, for the purposes of the tax credit respecting the work premium.

In calculating the QST credit, Revenu Québec will allocate \$165 to you and \$165 to your spouse on December 31, 2005 (see the definition at line 12). If you did not have a spouse on December 31, 2005, and you lived throughout 2005 in a dwelling in which you were the only person who met the **eligibility requirements**, Revenu Québec will add \$112 to your basic amount of \$165 (see the section "Box 92" below).

However, the amount of the QST credit will be reduced by 3% of the portion of your family income that exceeds \$28,030.

Your **family income** is the amount on line 275 of your return. If you had a spouse on December 31, 2005, your family income is the amount on line 275 of your return plus the amount on line 275 of your spouse's return.

In the table below, find the maximum family income that corresponds to your situation in 2005. Compare this amount with your family income. If your family income is equal to or higher than the maximum family income, you will not receive **the QST credit**. If it is lower, **check box 90 and, if applicable, box 92**.

Maximum family income, according to family situation

Family situation	Maximum family income (\$)
Individual who had a spouse on December 31, 2005	39,030
Individual who did not have a spouse on December 31, 2005, and who, throughout 2005 , lived in a dwelling alone or with one or more occupants who did not meet the eligibility requirements for the QST credit	37,263
Individual who did not have a spouse on December 31, 2005, and who lived at some time in the year with a person who met the eligibility requirements for the QST credit	33,530

If you had a spouse on December 31, 2005, only one of you may claim the QST credit.

Revenu Québec will advise you of the amount to which you are entitled and the way in which the amount was calculated. This amount will be paid in two instalments, one in August and one in December. **Please note that you must be resident in Québec** at the beginning of the month of the payment in order to be entitled to it.

98 QPP and CPP contributions

Enter, on line 98, the total of

- the Québec Pension Plan (QPP) contributions shown in box B of your RL-1 slips; and
- the Canada Pension Plan (CPP) contributions shown in the centre of your RL-1 slips, after the note "CPP contributions" (or "Cotisations au RPC"), or on your T4 slips (if you did not receive an RL-1 slip respecting these contributions).

Do not take into account the amounts on lines 98 and 100 when calculating the amount to be entered on line 101.

Overpayments

If the amount you entered on line 98 is over \$1,861.20, enter the excess amount on line 452.

You may have made an overpayment even if the total amount of your contributions is under \$1,861.20. If this is the case, Revenu Québec will calculate the amount overpaid when processing your return and will take it into account on line 452.

384 Tuition or examination fees

You may claim an amount for **your** tuition or examination fees, if they were paid for 2005 or if they were paid for 1997 through 2004 but were not previously used to calculate a tax credit for tuition or examination fees. To claim an amount or carry an amount to a future year, complete Schedule M and enclose it with your return.

Even if you do not claim an amount for tuition or examination fees for 2005, it is to your advantage to complete Schedule M to determine the cumulative amount of fees that you may carry forward. Enclose Schedule M with your return.

You are the only person who may claim a tax credit for **your** tuition or examination fees, even if the fees were paid by another person. If the fees were paid or refunded by an employer, see "Tuition or examination fees paid or refunded by an employer" below.

The following amounts cannot be claimed as tuition or examination fees:

- the amount shown in box A of the RL-8 slip (the person who is claiming an amount for children enrolled in post-secondary studies may enter this amount on line 367 of his or her return as an amount for post-secondary studies);
- the cost of board and lodging, books, student association fees, travel, parking, or any other expenses for which an official receipt was not issued.

Tuition fees

You, as a student, are the only person who may claim a tax credit for **your** tuition fees paid for 2005 to one of the following institutions:

1. an institution at which you were enrolled in a post-secondary program;
2. an institution recognized by the Minister of Revenue, if you were enrolled at the institution for the purpose of **acquiring or upgrading skills necessary for a remunerated activity**, and you were 16 or over at the end of the year;
3. a university outside Canada that you attended full time for at least 13 consecutive weeks (the course of study must lead to the awarding of a diploma);
4. an institution in the United States at which you were enrolled in a post-secondary program, provided you lived in Canada near the U.S. border throughout 2005 and regularly commuted between your home and the institution.

The educational institutions referred to in points 1 and 2 must be located in Canada unless, during the period for which the tuition fees were paid, you were living outside Canada temporarily.

Examination fees

You are the only person who may claim a tax credit for **your** examination fees paid for 2005 to become member of a professional order named in Schedule I of the *Professional Code*.

Minimum amount of tuition or examination fees

In order to entitle you to a tax credit, your tuition or examination fees for a year must have totalled more than \$100.

Tuition or examination fees paid or refunded by an employer

If your tuition or examination fees were paid or refunded in whole or in part by your employer or by your father's or mother's employer, you may claim a tax credit for the fees the employer paid or refunded, up to the amount included in your income or in your father's or mother's income.

Fees refunded under a vocational training program or a program designed to assist athletes

You may claim a tax credit for the tuition or examination fees refunded to you under a vocational training program or a program designed to assist athletes, provided you included the amount of the refund in your income.

Supporting documents

Enclose your receipts for all tuition or examination fees paid for 2005, as well as your receipts for fees paid for 1997 through 2004 (if you have not already submitted them).

Unused portion of tuition or examination fees (line 33 of Schedule M)

Enter on line 33 of Schedule M the amount indicated on line 40 of your Schedule M for 2004, or the amount shown on your notice of assessment or reassessment for 2004.

If tuition or examination fees were paid after 1996, but you did not determine in 2004 the amount that could be carried forward, enter on line 33 of Schedule M the fees paid for 1997 through 2004 (the fees for each year must be over \$100), minus the fees already used in the calculation of this credit for previous years. Enclose the receipts with your return.

Carry-forward of tuition or examination fees

Fees that relate to 1997 through 2005 and that you have not used in the calculation of the tax credit may be carried forward and claimed in subsequent years. To determine the amount that may be carried forward, complete Schedule M.

401 Income tax on taxable income

To calculate the income tax payable on your taxable income, complete work chart 401. (The work charts are grouped together after the schedules.)

456 Tax credit respecting the work premium

You may claim the tax credit respecting the work premium if you meet **all of the following conditions**:

- You were resident in Québec on December 31, 2005, and are a Canadian citizen, an Indian registered as such under the *Indian Act*, a permanent resident within the meaning of the *Immigration and Refugee Protection Act* or a person on whom Canada has conferred refugee protection under that Act.
- You were born before January 1, 1988 (or you were born after December 31, 1987, and had a spouse on December 31, 2005, were the parent of a child who lived with you, or were recognized as an emancipated minor by a competent authority such as a court).
- You or your spouse on December 31, if applicable, is reporting employment income or business income.
- No one received the child assistance payment from the Régie des rentes du Québec with regard to you, unless you reached the age of 18 before December 1, 2005.
- No one claimed, with regard to you, an amount for children enrolled in post-secondary studies on line 27 of Schedule A.
- No one designated you as a dependent child on line 54 of Schedule P, for purposes of the tax credit respecting the work premium.
- No one claimed, with regard to you, a credit for individuals living in northern villages on line 23 of Schedule I.

To claim this tax credit, **complete Schedule P**.

480 Accelerated refund

Revenu Québec offers you the opportunity to apply for an accelerated refund, that is, to request that your refund be sent to you before your income tax return is processed. However, this means that the amount of your refund could be changed further to the review of your return.

You may apply for the accelerated refund if you meet **all** of the following conditions:

- You are claiming, on line 474 of your return, a refund of \$3,000 or less.
- You filed an income tax return for the 2004 taxation year.
- There has been no change to your name or social insurance number since you filed your 2004 return.
- You have no debt to Revenu Québec or to any other government body.
- You did not go bankrupt after 2004.
- You did not file a proposal in bankruptcy or a consumer proposal after 2004.

- You are not entering an amount on line 476 of your return.
- You file your 2005 income tax return before May 1, 2006, or before June 15, 2006, as applicable.

Please note that Revenu Québec may refuse to grant an accelerated refund.

If you wish to apply for an accelerated refund, carry the amount from line 474 of your return to line 480.

If you apply for an accelerated refund, it may take Revenu Québec **longer to issue your notice of assessment**. Also, if you authorized Revenu Québec to transmit certain information concerning you to other government departments or agencies for the purposes of certain aid programs (such as financial assistance for students or for child care), the transmission of the information could take longer.

If, after a review of your return, Revenu Québec issues a notice of assessment indicating a balance due, you may be required to pay interest on the balance.