Revenu Québec

Income Tax Return

2005

TP-1.D-V

Be sure to use the **guide** in filling out your income tax return;
the information in the guide follows the order of the lines on the return.

If you received an identification label, attach it here.
If you expect to change your address, see page 11 of the guide.

3 If this is your first income tax return, check this box. ☐

Information about you

(see page 11 of the guide)

C ☐ ☐

1 Last name

2 First name

6 Date of birth Y M D

4 Sex: 1 ☐ Male 2 ☐ Female

5 Language of correspondence 1 ☐ French 2 ☐ English

7 Number | Street, P.O. box | Apartment

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

11 Social insurance number (SIN):

18 If you were not resident in Canada throughout the year, indicate your date of arrival: Y M D your date of departure: Y M D

12 Check the box corresponding to your situation on December 31, 2005 (see the definition of the term "spouse on December 31, 2005").
1 ☐ You **did not** have a spouse. 2 ☐ You **had** a spouse.

19 If you indicated a date on line 18, enter the income you earned during the period in which you were not resident in Canada.

13 If your situation (line 12) has changed since 2004, indicate the date of the change. 2 0 0 _ M D

21 Date of bankruptcy (where applicable) 2 0 0 5 M D

Period covered by the return
☐ pre-bankruptcy
☐ post-bankruptcy

17 If Québec **was not** your province of residence on December 31, 2005, indicate the province or territory.

22 If you are the beneficiary of a designated trust, refer to the guide. ☐

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

Information about your spouse on December 31, 2005

31 Last name and first name:

50 If your spouse earned income from self-employment, check this box. ☐

36 Date of birth: 1 9 Y M D

51 Your spouse's income (line 275 of your spouse's return). If your spouse had no income, enter "nil."

37 If your spouse died in 2005, enter the **date of death**. 2 0 0 5 M D

41 Social insurance number:

Ministère du Revenu

Form prescribed by the Deputy Minister of Revenue

QST credit

90	If you are claiming the QST credit, check this box.	92	If you did not have a spouse on December 31, 2005, **see page 12 of the guide**.

Total income

QPP contributions, *RL-1 slip, box B*, and CPP contributions	98	
Commissions received, *RL-1 slip, box M*	100	

Employment income, *RL-1 slip, box A* — If you worked outside Canada, check this box. 94		**101**	
Correction of employment income, if you received an RL-22 slip (**work chart 105**)	+	105	
Other employment income (see the guide) — Specify: 106 **0**	+	107	
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, *RL-2 slip, box A*, or *RL-16 slip, box D*, an RRSP, a RRIF or a DPSP, or annuities (see the guide)	+	122	
Taxable amount of dividends from taxable Canadian corporations	+	**128**	
Interest and other investment income	+	130	
Rental income. Attach your financial statements or form TP-128-V. — Gross income 168 — Net income	+	136	
Taxable capital gains (see the guide). **Complete Schedule G.**	+	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, *RL-5 slip, box C, D, E or K*, and net federal supplements, *T4A(OAS) slip*	+	148	
Other income (see the guide) — Specify: **153**	+	154	
Business income. **Complete Schedule L.** — Net income	+	164	
Add lines 101 through 164. — **Total income**	=	**199**	

Net income

Registered pension plan deduction, *RL-1 slip, box D*		205	
Employment expenses and deductions — Specify: 206	+	207	
RRSP deduction — HBP or LLP 212	+	**214**	
Support payments made (deductible amount). See the guide. Attach the required documents. Name of recipient: Recipient's social insurance number: 224 If there is another recipient, attach a note indicating his or her name and social insurance number. Support payments made (deductible amount)	+	225	
Moving expenses. Complete form TP-348-V.	+	228	
Carrying charges and interest expenses (see lines 231 and 260 in the guide)	+	**231**	
Business investment loss. Complete form TP-232.1-V. — Total losses 233 — Allowable loss	+	234	
Deduction for residents of designated remote areas. Complete form TP-350.1-V.	+	236	
Deduction for exploration and development expenses	+	241	
Other deductions (see the guide) — Specify: **249**	+	250	
Carry-over of the adjustment of investment expenses (see the guide)	+	252	
Add lines 205, 207, 214 through 231 and 234 through 252. — **Total deductions**	=	254	

Total deductions (line 254)	▶	254	
Subtract line 254 from line 199.	=	256	
Adjustment of investment expenses (see the guide). **Complete Schedule N.**	+	260	
Add lines 256 and 260. If the result is negative, enter 0. **Carry the result to page 3.** — **Net income**	=	**275**	

Attach your documents here.

If you have a balance due, please attach your cheque or money order to page 1.

Taxable income

Amount from line 275		275		
Adjustment of deductions (see the guide)	+	276		
Support-payment arrears	+	277		
Add lines 275 through 277.	=	279	▶	279
Deduction for strategic investments. **Complete Schedule D.**		287		
Non-capital losses from other years	+	289		
Net capital losses from other years (see lines 276 and 290 in the guide)	+	290		
Capital gains deduction	+	292		
Deduction for an Indian or a person of Indian ancestry	+	293		
Deduction for certain income (see the guide)	+	**295**		
Miscellaneous deductions (see the guide) Specify: 296	+	297		
Add lines 287 through 297. **Total deductions**	=	298	▶	298
Subtract line 298 from line 279. If the result is negative, enter 0. **Taxable income**	=			**299**

Non-refundable tax credits

These credits reduce the income tax that you are required to pay. Be sure to claim all the amounts to which you are entitled.

Basic personal amount			350	**6,365 00**
QPP and CPP contributions. Enter the amount from line 98 on page 2 (**maximum $1,861.20**). If you were self-employed, see the guide.		351		
Employment insurance premiums, *RL-1 slip, box C* (**maximum $760.50**)	+	352		
Contribution to the health services fund (see the guide). **Complete Schedule F.**	+	354		
Add lines 351 through 354.	=	355		
Enter the higher of the following amounts: the amount from line 355 or **$2,965**.	+		356	
Add lines 350 and 356.	=		357	
Adjustment for income replacement indemnities (**maximum $8,397**). See the guide.	−		358	
Subtract line 358 from line 357.	=		359	
Amount with respect to age, for a person living alone or for retirement income. **Complete Schedule B.**	+		**361**	
Amount for children enrolled in post-secondary studies or amount for other dependants. **Complete Schedule A.**	+		367	
Union, professional or other dues	+		373	
Amount for a severe and prolonged impairment in mental or physical functions	+		376	
Expenses for medical services not available in your area	+		378	
Medical expenses. **Complete Schedule B.**	+		**381**	
Tuition or examination fees. **Complete Schedule M.** Amount claimed	+		384	
Interest paid on a student loan. **Complete Schedule M.** Amount claimed	+		385	
Impairment amount transferred by a dependant. **Complete Schedule A.**	+		386	
Donations and gifts (see the guide). Attach your receipts.	+		**389**	
Add lines 359 through 389.	=		395	
	x		396	**20%**
Multiply line 395 by 20%. Carry the result to line 406. **Non-refundable tax credits**	=		399	

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
Non-refundable tax credits (line 399)		−	406
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter instead the amount from line 413 of Schedule E. If you are completing form TP-766.2-V, check box 404.	404	=	413
Tax credit for contributions to authorized Québec political parties (**work chart 414**)	414		
Dividend tax credit	+ **415**		
Tax credit respecting the acquisition of Capital régional et coopératif Desjardins shares, *RL-26 slip, box B*	+ 422		
Tax credit with respect to a labour-sponsored fund (see the guide)	+ 424		
Add lines 414 through 424.	= 425	▶	425
Subtract line 425 from line 413. If this amount is negative, see line 431 in the guide.		=	430
Credits transferred from one spouse to the other (see the guide)		−	**431**
Subtract line 431 from line 430, or enter the amount from line 18 of Part B of Schedule E. If the result is negative, enter 0.		=	432
Registration fee for the Québec enterprise register. **Complete Schedule O.**	437 2 2	+	438
Advance payments of the tax credit respecting the work premium and the tax credit for child-care expenses		+	441
Advance payments of the tax credit respecting home-support services for seniors		+	442
Special taxes		+	443
QPP contributions on income from self-employment	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	+	447
Add lines 432 through 447. **Income tax and contributions**		=	**450**

Refund or balance due

Québec income tax withheld at source, as shown on your RL slips or other information slips	451		
QPP and CPP overpayments	+ 452		
Income tax paid in instalments	+ 453		
Transferable portion of the income tax withheld for another province	+ 454		
Tax credit for child-care expenses. **Complete Schedule C.**	+ **455**		
Tax credit respecting the work premium. **Complete Schedule P.**	+ 456		
QST rebate for employees and partners	+ 459		
Property tax refund. **Complete Schedule B.**	+ **460**		
Other credits (see the guide) Specify: 461	+ 462		
Add lines 451 through 462. **Income tax paid and other credits**	= 465	▶	465
Subtract line 465 from line 450.		=	**470**

To request direct deposit, see line 478 in the guide.

	Refund
Amount from line 470, **if it is negative**	474
Refund transferred to your spouse. See the guide before entering an amount.	− 476
Subtract line 476 from line 474. **Refund to which you are entitled**	= **478**
Accelerated refund (see the guide)	480

	Balance due
Amount from line 470, **if it is positive**	**475**
Amount transferred by your spouse. See the guide before entering an amount.	− 477
Subtract line 477 from line 475. Do not pay a balance due of less than $2. **Balance due**	= **479**
Amount enclosed. Attach to page 1 a cheque or money order payable to the **Minister of Revenue of Québec**. Indicate your **social insurance number** on the front of the cheque or money order.	481

Signature

I certify that, in this return and in any documents attached, the information about me is accurate and complete, and fully discloses all of my income.

If I am entitled to a refund **and have 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).

X

Signature

Date

Area code Telephone (home) 498

Area code Telephone (work) Ext. 499

Revenu Québec may compare the information in this return with information obtained from other sources, and may communicate the information to other government departments and agencies.