

Québec Sales Tax Rebate for Employees and Partners

This form must be completed by any employee or member of a partnership who wishes to apply for a rebate of the Québec sales tax (QST) paid on one or more of the following expenses:

- expenses deducted on line 164 or line 207 of the income tax return;
- professional dues or dues paid to an artistic association, the amount of which is entered on line 373 or could have been entered on that line had the total employment or business income not been excluded or deductible in calculating the taxable income.

The rebate is granted only if your employer or the partnership of which you are a member is **registered for the QST**.

You must complete this form and enclose it with your income tax return within four years after the end of the calendar year in which you incurred the expenses.

For more information about employment expenses, see the guide *Employment Expenses* (IN-118-V).

1 Identification of the employee or member of a partnership

Taxation year ¹	
----------------------------	--

Last name	First name	Social insurance number
-----------	------------	-------------------------

2 Identification of the employer or partnership

Name of employer or partnership	Employer's or partnership's identification and file numbers for the QST
Address	Postal code
Contact person	Area code Telephone

3 Calculation of the rebate

Professional dues or dues paid to an artistic association ²					
Eligible expenses. Complete the work chart on the next page.	+			1	
Add lines 1 and 2.	=			2	
Rebate factor	x		0.07	3	
Multiply line 3 by 0.07. Carry the result to line 107 of your income tax return for the year in which you receive the QST rebate, if the QST was included in the expenses you deducted in your return.					
Rebate of the QST relating to eligible expenses	=			▶	
Capital cost allowance (CCA). Do the calculation on line 33 below.					
Rebate factor	x		0.07	5	
Multiply line 5 by 0.07. Subtract the result from the undepreciated capital cost (UCC) at the beginning of the year in which you receive the QST rebate.					
Rebate of the QST relating to CCA	=			▶	
Add lines 4 and 6.					
Carry the result to line 459 of your income tax return.					
Total QST rebate	=			7	

4 Certification

I certify that the information provided on this form is accurate and that I am entitled to the QST rebate for employees or partners.

Signature

Date

1. Enter the taxation year that corresponds to the income tax return for the year to which the calculated rebate relates.
2. Enter the result of the following calculation: the amount of dues paid, **plus** GST and QST paid, **minus** any amount that was or will be received from your employer for the dues.

