

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).

Identification of the em	ployee or member of a partnership)	Taxation year ¹		
Last name	First name		Social insurance number		
Identification of the em	plover or partnership				
Name of employer or partnership	projet et paranetemp	Employer's or partner	shin's identification		
name of employer of partnersing		and file numbers for the QST			
A.I.I.			T_Q		
Address			Postal code I .		
Contact person			Area code Telephone		
contact person			I I		
Calculation of the rebat	e				
ofessional dues or dues paid to an artistic as			1		
gible expenses. Complete the work chart on			2		
dd lines 1 and 2.	=		3		
ebate factor	χ	0.07			
fultiply line 3 by 0.07. Carry the result to line are year in which you receive the QST rebate, if expenses you deducted in your return.	e 107 of your income tax return for f the QST was included in the Rebate of the QST relating to eligible expenses =		▶		
(66) 5 11 111	l: 22 l l				
apital cost allowance (CCA). Do the calculation ebate factor		0.07	5		
	X	0.07			
Iultiply line 5 by 0.07. Subtract the result from apital cost (UCC) at the beginning of the year					
e QST rebate.	Rebate of the QST relating to CCA =		+		
dd lines 4 and 6.					
uu iiries 4 ariu 6.	x return.	Total QST re	ebate =		
arry the result to line 459 of your income to			Bate –		
arry the result to line 459 of your income ta		-			
arry the result to line 459 of your income ta Certification					
Certification			ees or partners.		
Certification	his form is accurate and that I am entitled to the QST		ees or partners.		
Certification			ees or partners.		

^{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.

Instructions on how to complete the work chart below

Column A - Total expenses

If you are an **employee**, enter the total expenses that you incurred to earn employment income and deducted in your income tax return. This amount is shown on the following form or forms:

- form TP-59-V, Employment Expenses of Salaried Employees or Employees Who Earn Commissions,
- form TP-66-V, Employment Expenses of Transport Employees;
- form TP-75.2-V, Employment Expenses of Salaried Tradespeople;
- form TP-78.4-V, Employment Expenses of Salaried Musicians;
- form TP-78-V, Employment Expenses of Forestry Workers.

If you are a **member of a partnership**, enter the total expenses that you incurred in the practice of your profession or in the operation of your business and that you deducted in your income tax return, but that are not included in the partnership's income statement. The amount of expenses is shown on form TP-80-V, *Income and Expenses Relating to a Business or Profession*, or in your financial statements.

Column B – Undepreciated capital cost (UCC)

Enter the portion of the expenses from column A which is not eligible for a QST rebate, that is, the amount of the following expenses:

- the personal portion of the expenses;
- expenses for which you did not pay QST (for example, expenses that you incurred outside Québec);
- expenses you deducted at a time when your employer or the partnership of which you are a member was not a QST registrant;
- expenses which are not related to the use of a motor vehicle and for which you
 received reasonable allowances not included in box A of your RL-1 slip;
- expenses which are related to the use of a motor vehicle and for which you received
 a reasonable allowance that covered some or all of these expenses and that was
 not included in box A of your RL-1 slip.

If you are a **member of a partnership** that is a QST registrant and that sells exempt goods and services (that is, goods and services not subject to QST) as well as taxable goods and services, enter the portion of the expenses from column A which relates to the supply of exempt goods and services. To calculate this portion, you may use one of the following methods:

- Evaluate the percentage of the expenses that relates to exempt goods and services.
- Determine the expenses that relate solely to exempt goods and services supplied by the partnership.

Work chart

Accounting fees Advertising and promotion expenses Entertainment expenses Travel expenses: • Meals and beverages • Accommodation and transportation Parking fees Cost of supplies Other expenses. Specify: Expenses related to the use of a musical instrument Expenses related to the use of a work tool Motor-vehicle expenses Cost of fuel Maintenance and repair costs Insurance premiums, charges for vehicle registration and a driver's licence, interest³ Cost of leasing a vehicle Other expenses. Specify: Office expenses Utilities (heating, electricity and water) Maintenance and minor repair costs			+ + + + + + + + + + + + + + + + + + + +	
Entertainment expenses Travel expenses: • Meals and beverages • Accommodation and transportation Parking fees Cost of supplies Other expenses. Specify: Expenses related to the use of a musical instrument Expenses related to the use of a work tool Motor-vehicle expenses Cost of fuel Maintenance and repair costs Insurance premiums, charges for vehicle registration and a driver's licence, interest³ Cost of leasing a vehicle Other expenses. Specify: Office expenses Utilities (heating, electricity and water)			+ + + + + + + + + + + + + + + + + + + +	
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Utilities (heating, electricity and water)			_ +	
			_	
Maintenance and minor repair costs			_ +	
			_ +	
Insurance premiums, property taxes ³			+	\sim
Residential rent ³			+	\leq
Other expenses. Specify:			+	
Add the amounts in column C. Carry the result to line 2.		Eligible expenses	_=	
	Α	В		С
	Total expenses	Non-eligible portion of expenses		e expenses A – col. B)
CCA Carry the result to line 5.			=	

^{3.} These expenses do not give entitlement to a QST rebate, because they are zero-rated or exempt.