

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 year¹

Last name	First name	Social insurance number
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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 association²](#)

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	=		4

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	=		6

Add lines 4 and 6.

Carry the result to line 459 of your income tax return.	=		7
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Total QST rebate

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.

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

Types of expenses	A Total expenses	B Non-eligible portion of expenses	C Eligible expenses (col. A – col. B)
Accounting fees			10
Advertising and promotion expenses			+ 11
Entertainment expenses			+ 12
Travel expenses: <ul style="list-style-type: none"> • Meals and beverages • Accommodation and transportation 			+ 13
			+ 14
Parking fees			+ 15
Cost of supplies			+ 16
Other expenses. Specify:			+ 17
Expenses related to the use of a musical instrument			+ 18
Expenses related to the use of a work tool			+ 19
Motor-vehicle expenses			
Cost of fuel			+ 20
Maintenance and repair costs			+ 21
Insurance premiums, charges for vehicle registration and a driver's licence, interest ³	 	 	+ 22
Cost of leasing a vehicle			+ 23
Other expenses. Specify:			+ 24
Office expenses			
Utilities (heating, electricity and water)			+ 26
Maintenance and minor repair costs			+ 27
Insurance premiums, property taxes ³	 	 	+ 28
Residential rent ³	 	 	+ 29
Other expenses. Specify:			+ 30
Add the amounts in column C. Carry the result to line 2.			= 32
	A Total expenses	B Non-eligible portion of expenses	C Eligible expenses (col. A – col. B)
CCA Carry the result to line 5.			= 33

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