

Tax Credit Respecting the Treatment of Infertility

This form is to be used by individuals who wish to claim a refundable tax credit respecting expenses related to artificial insemination or in vitro fertilization.

In order to claim the tax credit, you must have been resident in Québec on December 31 of the year concerned. If you are claiming the credit in respect of a deceased person, he or she must have been resident in Québec on the date of death. The credit is equal to 30% of all the eligible expenses paid by you or your spouse for the purpose of enabling you to become parents. As such expenses are subject to an annual ceiling of \$20,000, the maximum credit that may be claimed is \$6,000 per year.

All medical expenses incurred respecting artificial insemination or in vitro fertilization give entitlement to the tax credit. Such expenses include, in particular, fees paid to a physician or a private hospital centre and amounts paid for medication recorded by a pharmacist, provided the expenses have not been refunded and are not refundable. Eligible expenses also include travel and accommodation expenses incurred in order to obtain medical services that are not available in Québec at a distance of less than 250 kilometres from the locality in which the person undergoing treatment resides. If you wish to obtain more information regarding the list of eligible medical expenses, consult the brochure *Medical Expenses* (IN-130-V).

Expenses eligible for this tax credit may not be claimed as expenses incurred to obtain medical services not available in your area, and do not give entitlement to the amount for medical expenses or the refundable tax credit for medical expenses.

To claim the tax credit, enclose this form and all supporting documents with your income tax return.

Year concerned

Identification

First name	Last name	Social insurance number
First name	Last name of spouse	Social insurance number

Calculation of the tax credit respecting the treatment of infertility

Fees paid to a physician or a private hospital centre		1
Cost of medication recorded by a pharmacist	+	2
Travel expenses	+	3
Accommodation expenses	+	4
Other eligible expenses	+	5
Add lines 1 through 5 (maximum: \$20,000).	Total expenses =	6
Rate used to convert the amount to a tax credit	x	30%
Multiply line 6 by 30% (maximum: \$6,000 per year).	=	7
Tax credit claimed by your spouse (line 462 of his or her income tax return)	-	8
Subtract line 8 from line 7. Carry the result to line 462 of your income tax return.	Tax credit respecting the treatment of infertility =	9