

COURTESY TRANSLATION



NON-PROFIT CORPORATIONS
GUIDE TO FILING THE INFORMATION
AND INCOME TAX RETURN
2017

NON-PROFIT CORPORATIONS PLAY A KEY ROLE IN BETTERING QUÉBEC SOCIETY.

Given that their owners, members and shareholders do not benefit from the income they generate, some of these corporations are exempt from income tax. This guide will help you report the income earned by a non-profit corporation.

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IMPORTANT

The information in this guide does not constitute a legal interpretation of the laws or regulations of Québec or Canada. **Nor does this guide contain fiscal amendments announced after December 31, 2017.** It is therefore your responsibility to verify that the texts in this guide reflect the fiscal legislation currently in force.

For more information, contact us.

1 INTRODUCTION

1.1 Overview

This guide contains general information on how to complete form CO-17.SP, *Déclaration de revenus et de renseignements des sociétés sans but lucratif*. It is divided into five parts:

- Among other things, Part 1 explains for which corporations form CO-17.SP must be completed.
- Part 2 contains general information on the rights and obligations of non-profit corporations and the protection of confidential information.
- Part 3 provides line-by-line instructions on how to complete form CO-17.SP.
- Part 4 explains how to submit the documents.
- Part 5 provides instructions on the keeping and preservation of registers and supporting documents.

Unless otherwise indicated, the references in italics at the end of certain paragraphs in this guide refer to sections of the *Taxation Act* (Act not mentioned), the *Tax Administration Act* (section numbers preceded by TAA) or the *Act respecting the legal publicity of enterprises* (section numbers preceded by ALPE).

For more information, you can consult the *Taxation Act* and any other relevant legislation, as well as the pertinent interpretation bulletins published by Revenu Québec. The interpretation bulletins explain how we interpret the laws we administer. You can obtain copies of these bulletins by subscription from Les Publications du Québec at publicationsduquebec.gouv.qc.ca or at:

Les Publications du Québec
1000, route de l'Église, bureau 500
Québec (Québec) G1V 3V9

You can also view the bulletins, free of charge, on the website of Les Publications du Québec (publicationsduquebec.gouv.qc.ca).

1.2 Corporations for which form CO-17.SP must be completed

Form CO-17.SP is to be used only for non-profit corporations exempt from income tax. For non-profit corporations not exempt from income tax, form CO-17, *Déclaration de revenus des sociétés*, must be completed instead.

Form CO-17.SP enables a non-profit corporation exempt from income tax to fulfil, in a single step, its obligations to:

- file an income tax return;
- file an information return as a corporation exempt from income tax; and
- pay the annual registration fee required under the *Act respecting the legal publicity of enterprises* (CQLR, c. P-44.1).

If you wish to claim a refundable tax credit for such a corporation or if the corporation is subject to tax other than income tax, you must complete form CO-17 (instead of form CO-17.SP) and, if applicable, form TP-997.1-V, *Information Return for Tax-Exempt Entities*.

If the corporation was a registered charity throughout its taxation year, you must complete form TP-985.22-V, *Information Return for Registered Charities and Other Donees*.

If you wish to amend a previous return, complete form CO-17.R, *Demande de redressement d'une déclaration de revenus ou d'une déclaration de revenus et de renseignements*.

When is a non-profit corporation exempt from income tax?

A non-profit corporation is exempt from income tax for any period during which:

- it is organized and administered exclusively for non-profit purposes;
- it is not a charity; and
- it does not pay any part of its income to, nor otherwise make such income available for the personal benefit of, any proprietor, member (whether the member is an individual or a corporation) or shareholder of the corporation, unless the proprietor, member or shareholder is a club, society or association whose main object is the promotion of amateur athletics in Canada.

986, 996

Only a review of a corporation's objects and activities can determine whether the corporation is organized and administered exclusively for non-profit purposes.

2 GENERAL INFORMATION

2.1 Rights and obligations

The information and income tax return, along with the corporation's financial statements and, if applicable, the auditor's report, must be filed within six months after the end of the corporation's taxation year.

997.1, 1000

Under the *Tax Administration Act* (hereinafter the "TAA"), the corporation is entitled to receive information relating to the corporation and to consult any document containing such information, subject to the exceptions provided for under the TAA. The corporation can also request that the information be corrected.

2.2 Protection of confidential information

All information obtained by Revenu Québec from an information and income tax return or otherwise remains confidential. In the course of administering fiscal laws, we may compare, match or link our information files to ensure that a corporation has complied with its obligations under fiscal legislation.

Furthermore, we may use that information in administering the laws for which we are responsible. We may also use it in administering certain socio-fiscal programs, or to carry out studies or research, conduct surveys or produce statistics.

Our employees assigned to the administration of such laws and socio-fiscal programs have access to confidential information only if they need such information to carry out their duties.

Within the limits set by the TAA, we may, for specific purposes and without your consent, communicate information contained in the corporation's tax record to other government departments, bodies or persons. The communication of such information is essentially permitted where the information is required by those government departments, bodies or persons for the administration of laws or programs.

Government departments, bodies and persons to whom information may be communicated

- Anti-Corruption Commissioner, associate commissioners for audits, and the audit teams and the investigation units designated by the government in accordance with the *Anti-Corruption Act*
- Auditor General of Québec
- Canadian or foreign governments, government departments or bodies (including the Canada Revenue Agency) and international organizations, for the purposes of applying fiscal agreements, carrying out fiscal laws, avoiding double taxation or giving effect to international fiscal agreements
- Chief Electoral Officer of Québec
- Commission d'accès à l'information
- Commission des normes, de l'équité, de la santé et de la sécurité du travail
- Commission des transports du Québec
- Commission of Inquiry on the Awarding and Management of Public Contracts in the Construction Industry
- Comptroller of Finance
- Enterprise registrar

- Government departments or bodies responsible for rendering a decision or for issuing or revoking an attestation, certificate, stamp or similar document for the purposes of a fiscal law
- Institut de la statistique du Québec
- Lobbyists Commissioner
- Ministère de l'Agriculture, des Pêcheries et de l'Alimentation
- Ministère de l'Éducation et de l'Enseignement supérieur
- Ministère de l'Énergie et des Ressources naturelles
- Ministère des Finances
- Ministère des Relations internationales et de la Francophonie
- Ministère du Travail, de l'Emploi et de la Solidarité sociale
- Native communities, for the purposes of the agreements between the Gouvernement du Québec and the band councils of such communities
- Public bodies whose payments are subject to governmental compensation
- Public Protector
- Régie de l'assurance maladie du Québec
- Régie de l'énergie
- Régie du bâtiment du Québec
- Retraite Québec
- Société de l'assurance automobile du Québec

As a rule, information is communicated to the government departments, bodies and persons referred to in the TAA pursuant to written agreements approved by the Commission d'accès à l'information. The latter analyzes the nature of the information communicated and the purposes for which it is communicated, the methods of communication used, the means to be used and the security measures to be taken to preserve the confidentiality of the information communicated, the frequency with which information is to be communicated, the means chosen to inform the persons concerned and the duration of the particular agreement.

2.3 Transmission of confidential information

A corporation may authorize a person to represent it or to obtain information concerning its tax record. To authorize us to transmit information concerning the corporation's information and income tax return to a designated person, you can use our online services in **My Account for businesses** at revenuquebec.ca or complete form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*. A power of attorney or authorization takes effect on the date the form is signed and remains valid indefinitely or until the expiration date entered on the form, as applicable. If you wish to cancel a previously granted power of attorney or authorization, use our online services or form MR-69-V.

3 LINE-BY-LINE INSTRUCTIONS

3.1 Identification of the corporation

Line 01a Québec enterprise number (NEQ)

The Québec enterprise number is assigned by the Registraire des entreprises to businesses wishing to carry on a business in Québec. The NEQ facilitates interaction between businesses and various Québec government departments and bodies. Enter the NEQ on line 01a.

Line 01b Identification and file numbers

The identification and file numbers are used to identify corporations in our systems. It is therefore important to enter the identification number on line 01b. The identification number contains 10 digits that must be entered to the left of the file number (IC 0001), which is already printed on the form.

Line 01c Business Number (BN)

Enter the corporation's Business Number, which is shown on line 001 of the federal government's corporation income tax return (form T2).

Lines 02, 03 and 03b Name and address of the corporation

On lines 02, 03 and 03b, enter the name and address of the corporation. If the address has changed since the corporation's last return and you have not already made the change of address, you must do so by using our online services in **My Account for businesses** at revenuquebec.ca or by calling us at:

- 418 659-4692 (Québec City area);
- 514 873-4692 (Montréal area); or
- 1 800 567-4692 (toll-free).

Be sure to enter the corporation's new address on lines 03 and 03b, even if you have already made the change of address online or by telephone.

Any notice of assessment (form COR-384-V or form COR-385-V), which includes a remittance slip, is sent to the corporation's head office address.

3.2 Information about the corporation

Line 05 End date of the fiscal period covered by the return

A corporation's taxation year corresponds to its fiscal period and must not be longer than 53 weeks. Enter the end date of the fiscal period on line 05. This date must be the same as the date on line 061 of the federal government's corporation income tax return (form T2). To confirm that the dates are the same, check box 05a.

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Line 06 Date on which business activities began in Québec, if this is the corporation's first Québec return

If this is the corporation's first Québec return, enclose the opening balance sheet and, if applicable, the following documents:

- copies of all agreements relating to the issue of shares in return for consideration other than cash, or copies of all documents giving details of such agreements;
- the closing balance sheet of any sole proprietorship, partnership or corporation acquired by the corporation;
- copies of the constituting documents, where the corporation's charter was granted under the laws of a jurisdiction outside Canada.

Write "CO-17.SP.36" in the upper right-hand corner of each of the documents.

Line 08 End date of the previous fiscal period

If this is not the corporation's first fiscal period, enter the end date of the previous fiscal period.

Line 09 Date on which the corporation was formed

In the space provided, enter the date on which the corporation was formed. All corporations are required to provide this information.

Line 17 Corporation's gross revenue

Enter the gross revenue of the corporation for the fiscal period.

"Gross revenue" means the aggregate of all amounts received or receivable in the fiscal period otherwise than as or on account of capital and determined in accordance with generally accepted accounting principles or the International Financial Reporting Standards, as the case may be.

Below are a few examples of capital to be **excluded** from the gross revenue:

- a capital gain;
- a gain resulting from the disposition of capital property;
- a recapture of capital cost allowance resulting from the sale of depreciable property;
- a recapture of a negative balance of the eligible incorporeal capital amount;
- a tax credit that offsets a capital expense;
- a foreign exchange gain earned on capital account.

Include dividends in the calculation of gross revenue only if they have been received. Interest is always included in the calculation of gross revenue, whether it is derived from income from property or from business income.

Line 18 Total assets, according to the corporation's financial statements

Enter the total assets as shown in the corporation's financial statements.

Line 19 Total income from property

Enter the total amount of the corporation's income from property for the fiscal period concerned. The most common types of income from property are interest, dividends, royalties and rental income.

Line 20 Main object of the corporation

A corporation whose main object is to provide dining, recreational or sporting facilities for its members is deemed to be a trustee with regard to certain property of the corporation and is therefore taxable. Consequently, if you check “Yes” on line 20, you must also complete form TP-646-V, *Trust Income Tax Return*.

In such a case, an inter vivos trust is created. In calculating the trust’s income and taxable income, you must take into account **only**:

- the income and losses from property; and
- the capital gains and losses from the disposition of property that was not used exclusively and directly for the main objects of the corporation.

Furthermore, you may deduct \$2,000 in calculating the trust’s taxable income.

997

Lines 22 and 22a Farm income

If the corporation earned farm income during the fiscal period, check “Yes” on line 22 and enter the corporation’s gross farm revenue on line 22a. Note that the corporation’s gross farm revenue is also included in the gross revenue on line 17.

Line 32 Nature of the corporation’s activities

Briefly describe the corporation’s activities.

Line 39 Changes to the information in the enterprise register

Corporations must confirm or update their information in the enterprise register by the deadline for filing the information and income tax return. You must indicate whether or not the information in the enterprise register is accurate by checking the appropriate box on line 39.

If the information is accurate, check “Yes.”

If any information needs to be changed or added, check “No” and use the online services of the Registraire des entreprises at www.registreentreprises.gouv.qc.ca to update the information.

A corporation must declare and update the information required under the *Act respecting the legal publicity of enterprises*, including:

- the name and address of each director’s domicile;
- the date of entry into office and the date of cessation of office for each director; and
- the fact that the corporation is bankrupt.

If you have any questions in this regard, call Services Québec at:

- 418 644-0075 (Québec City area);
- 1 800 644-0075 (elsewhere in Québec - toll-free); or
- 1 418 644-0075 (outside Québec - long-distance charges apply).

Regardless of whether any changes are made to the information in the enterprise register, corporations must pay an annual registration fee. (See line 441b.)

Lines 42 to 42b Winding-up of subsidiaries

If the corporation wound up one or more of its subsidiaries during the fiscal period, check “Yes” and enter, in the space provided, the Québec enterprise number (NEQ) or the identification number of each such subsidiary and the date of the winding-up.

Line 200 Directors of the corporation

In the first column, enter the names of the three main directors of the corporation and, in the second column, enter their social insurance numbers. In the last column, enter their titles or positions.

Line 210 Contact person

Enter the name and telephone number of the person we can contact regarding the information and income tax return or any of the documents enclosed with the return.

Line 211 Address of the location of the books and registers

If the corporation’s books of account and registers are kept at an address other than the one entered on line 03 of the return, enter the other address on line 211.

Line 441b Registration fee

Corporations must pay an annual registration fee as of the second year following the year of registration. The fees are indexed on January 1 of each year. Enter on line 441b the registration fee that the corporation is required pay. To find out how much the fee is, go to **Fees and Methods of Payment** on the Registraire des entreprises website (www.registreentreprises.gouv.qc.ca). You can also obtain the information by calling Services Québec at:

- 418 644-0075 (Québec City area);
- 1 800 644-0075 (elsewhere in Québec - toll-free); or
- 1 418 644-0075 (outside Québec - long-distance charges apply).

The annual registration fee must be paid to the Minister of Revenue of Québec within two months after the end date of the corporation’s fiscal period.

If the corporation wishes to pay the fee before filing its information and income tax return, use the COZ-1027.S-V remittance slip that we sent the corporation for the taxation year covered by the return. If you do not have the remittance slip, you can order it by telephone or online. Enclose a cheque or money order with the remittance slip and send them to one of our offices. For more details regarding the information that must be written on the cheque or money order, see “Payment by cheque or money order” under line 435.

ALPE 82-85

Line 435 Amount paid

If the corporation has a balance due, enter the amount of the payment. Payment can be made:

- online;
- in person at the corporation’s financial institution; or
- by cheque or money order.

Online payment

Certain financial institutions offer online payment services through our online services in **My Account for businesses**. A corporation can also use our online services in **My Account for businesses** to make pre-authorized debit payments, provided it has granted us authorization to debit amounts due by filing form LM-2.DP-V, *Payer's Pre-Authorized Debit Agreement: Business PAD*. For more information, visit our website (revenuquebec.ca).

Payment in person at the corporation's financial institution

If you pay the registration fee in person at the corporation's financial institution, present the COZ-1027.S-V remittance slip that we sent the corporation for the taxation year concerned.

Payment by cheque or money order

Make the cheque or money order payable to the Minister of Revenue of Québec.

On the front of the cheque or money order, write the corporation's Québec enterprise number (NEQ), identification and file numbers, and the end date of its fiscal period (write the month in block letters). Make sure that the name of the corporation is legible.

If you are filing the information and income tax return by mail, attach the cheque or money order to remittance slip COZ-1027.P and enclose them with the return.

If you are filing the information and income tax return online, attach the cheque or money order to remittance slip COZ-1027.P and send them to one of our offices.

NOTE

If you do not have remittance slip COZ-1027.P, you can use the COZ-1027.S-V remittance slip enclosed with the statement of monthly remittances that we sent the corporation for the taxation year covered by the return. If you are filing the return by mail and do not have either of those remittance slips, attach the cheque or money order to page 1 of the return.

3.3 Tax-exempt corporation

Complete Part 3 of form CO-17.SP only if the corporation is exempt from income tax and is in one of the situations described in that part. If you complete Part 3 for the fiscal period concerned, you will also be required to complete it for all subsequent fiscal periods or, in some cases, to complete form TP-997.1-V, *Information Return for Tax-Exempt Entities*.

If the corporation is not in one of the situations described in Part 3 of form CO-17.SP, go directly to Part 4 of the form.

3.3.1 Amounts received or receivable for the fiscal period

Line 501 Membership fees and dues

Enter the total amount of fees and dues that the corporation received from its members during the fiscal period. For example, you must include on this line fees paid to join a club, dues paid to a professional association and membership dues.

Line 502 Subsidies, grants and payments from a municipality, the Government of Canada or a provincial government

Enter the total amount of the subsidies, grants and payments that the corporation received during the fiscal period from municipalities and from the government departments and bodies of the Government of Canada or any provincial government. Include on this line, for example, agricultural and industrial assistance grants and grants to promote the arts.

Line 503 Interest, dividends, rents or royalties

Enter the total amount of interest, taxable dividends, rents and royalties that the corporation received during the fiscal period. Do not deduct any related expenses.

You must also include on this line the interest, taxable dividends, rents and royalties that the corporation received from foreign sources during the fiscal period. Enter these amounts in Canadian dollars, using the exchange rate in effect on the date the corporation received the amounts. Do not deduct income tax withheld at source from these amounts.

Interest

Include on line 503 the total amount of interest that the corporation received during the fiscal period, regardless of whether it received an information slip for this income. For example, include interest from bank accounts, bonds, hypothecary loans and other loans, and interest received from non-arm's-length transactions.

Taxable dividends

Include on line 503 the actual amount of taxable dividends that the corporation received from corporations resident in Canada or from foreign corporations not resident in Canada.

Rents

Include on line 503 the corporation's total income from property rentals during the fiscal period.

Royalties

Include on line 503 the total royalties that the corporation received during the fiscal period.

Line 504 Proceeds of disposition of capital property

Enter the proceeds of disposition of capital property that the corporation received or is entitled to receive. Examples of capital property include land, buildings, securities and works of art.

Generally, the proceeds of disposition of capital property are equal to the selling price on the date of sale. However, the proceeds of disposition may also be compensation received for property that was damaged, stolen, destroyed or expropriated. If the proceeds of disposition are not a sum of money, enter the fair market value of the property or services that the corporation received or is entitled to receive.

Line 505 Gross sales and revenue from the corporation's activities

Enter the gross sales and revenue derived from all of the corporation's activities during the fiscal period. Include, for example, the sales and revenue from programs, services and fundraising. Do not deduct any related expenses.

Line 506 Donations and gifts

Enter the total amount of donations and gifts that the corporation received during the fiscal period. Include on this line, for example, donations and gifts from foreign sources, capital gifts received by succession, and donations and gifts from other organizations.

Line 518 Other amounts

Enter the total of the other amounts that the corporation received during the fiscal period. Specify the nature of the amounts in the space provided.

3.3.2 Assets and liabilities at the end of the fiscal period

Assets

On lines 531 through 548, enter the value of all the corporation's assets, based on their acquisition cost. If you are using another method of valuation, specify the method on a separate sheet.

Line 531 Cash and short-term investments

Enter the total amount of cash and short-term investments that the corporation had at the end of the fiscal period. Cash includes cash on hand and on deposit. Short-term investments include treasury bills and term deposits.

Any investment with a maturity period of one year or less is considered a short-term investment.

Line 532 Amounts owed by members

Enter the total amount owed to the corporation by its members at the end of the fiscal period. Include hypothecary loans and other loans and the amounts derived from the sale of the corporation's property and services to those members.

Line 533 Amounts owed by any other persons

Enter the total amount owed to the corporation at the end of the fiscal period by any persons not members of the corporation. Include hypothecary loans and other loans and the amounts derived from the sale of the corporation's property and services to those persons. Do not include the amounts already included on line 532.

Line 534 Prepaid expenses

Enter the total amount of all prepaid expenses at the end of the fiscal period. Include, for example, prepaid rent and insurance.

Line 535 Inventory

Enter the cost of all goods in stock and the cost of any work in progress at the end of the fiscal period.

Line 536 Long-term investments

Enter the total amount of the long-term investments that the corporation had at the end of the fiscal period. Long-term investments include shares, notes, bonds and other securities.

Any investment with a maturity period of more than one year is considered a long-term investment.

Line 537 **Immovables**

Enter the book value of the immovables at the end of the fiscal period. For depreciable immovables, the book value equals the cost of the immovable **minus** accumulated depreciation. For all other immovables, the book value equals the cost of the immovable.

Land and buildings are considered immovables.

Line 548 **Other assets**

Enter the book value of all other assets at the end of the fiscal period. In the case of depreciable capital property, such as vehicles, the book value equals the cost of the capital property **minus** accumulated depreciation. For non-depreciable capital property, the book value equals the cost of the capital property.

Examples of other assets are vehicles, supplies and works of art.

Liabilities

Line 561 **Amounts owing to members**

Enter the total amount that the corporation owed to its members or shareholders at the end of the fiscal period. Include hypothecary loans and other loans, salaries or wages payable, and payments due for property and services received.

Line 562 **Amounts owing to any other persons**

Enter the total amount of all other debts of the corporation. Include the amounts owed by the corporation to any organizations or persons not members or shareholders of the corporation as hypothecary loans and other loans, notes, salaries or wages payable to non-members, and grants payable. Do not include the amounts already included on line 561.

3.3.3 Summary of remuneration

Line 581 **Total remuneration and benefits paid to all employees and officers of the corporation**

Enter the total amount that the corporation paid as remuneration and benefits during the fiscal period to all of its employees, officers and shareholders (both members and non-members of the corporation). Include, for example, salaries, wages, commissions, bonuses, directors' fees, travel expenses, personal transportation expenses and benefits from housing loans.

Line 585 **Total remuneration and benefits paid to employees and officers who were members of the corporation**

Enter the total amount that the corporation paid as remuneration and benefits during the fiscal period to its employees, officers and shareholders who were members of the corporation at any time during the fiscal period. Include, for example, salaries, wages, commissions, bonuses, directors' fees, travel expenses, personal transportation expenses and benefits from housing loans.

Line 589 **Other payments to members of the corporation**

Enter the total amount of all other payments that the corporation made to its members or shareholders during the fiscal period, other than in the ordinary course of employment or commercial transactions. Do not include the amounts already included on lines 581 and 585.

Line 590 Number of members of the corporation

Enter the number of members or shareholders that the corporation had at the end of the fiscal period.

Line 595 Number of members who received remuneration or any other amount

Enter the number of members or shareholders who received remuneration, benefits or other payments during the fiscal period.

3.4 Certification

Form CO-17.SP must be signed by an authorized representative of the corporation, who must also write his or her name and title in block letters, and enter his or her telephone number and the date the form was signed.

The following persons are considered authorized representatives of the corporation for the purpose of signing the form:

- the president;
- the vice-president;
- the secretary;
- the treasurer; and
- any other person duly authorized by the board of directors.

TAA 58

4 SUBMISSION OF DOCUMENTS

Form CO-17.SP and the documents to be enclosed with the form must be presented in the following order:

- (a) the cheque or money order made payable to the Minister of Revenue of Québec;
- (b) form MR-69-V, *Power of Attorney, Authorization to Communicate Information, or Revocation*, if applicable;
- (c) form CO-17.SP;
- (d) the financial statements.

Send form CO-17.SP and the enclosed documents to us at one of the following addresses:

Revenu Québec
3800, rue de Marly
C. P. 25333
Québec (Québec) G1X 4A5

Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

5 REGISTERS AND SUPPORTING DOCUMENTS

Registers and supporting documents showing the amounts that the corporation is required to pay must be kept at the corporation's establishment or any other location designated by us. In the event of an audit, those documents must be made available to us.

TAA 34

Generally, registers and supporting documents must be preserved **for six years** after the last taxation year to which they relate. However, if the corporation is late in filing certain documents for a given year, the registers and supporting documents relating to that year must be preserved for six years after the date on which the documents were filed.

TAA 35.1, 35.3

Registers and supporting documents kept on electronic media must be preserved in a readable format on the same media for six years after the last taxation year to which they relate.

TAA 35.1

TO CONTACT US

Online

revenuquebec.ca



By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City

418 652-6159

Elsewhere

1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations avec la clientèle des particuliers

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations avec la clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations avec la clientèle des entreprises

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations avec la clientèle des entreprises

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec

3800, rue de Marly, secteur 3-4-5

Québec (Québec) G1X 4A5