

Tax Credit for Taxi Drivers or Taxi Owners

This form must be completed by any taxpayer claiming the tax credit for taxi drivers. It must also be completed by any taxpayer who holds at least one taxi owner's permit, or who is a member of a partnership that holds such a permit and who is claiming the tax credit for taxi owners.

Tax credit for taxi drivers

To claim the tax credit for taxi drivers, the taxpayer must be resident in Québec on December 31 of the taxation year¹ and meet the applicable conditions:

- For taxation years **before 2020**, the taxpayer:
 - must have held a taxi driver's permit at some point during the taxation year; and
 - must not have held any taxi owner's permits on December 31 of the taxation year or, if they did, they must have assumed less than 90% of the cost of fuel consumed by any taxi covered by the permit(s).
- For the **2020** taxation year, the taxpayer:
 - must have held a taxi driver's permit at some point in 2020; and
 - must not have held any taxi owner's permits on October 9, 2020, or, if they did, they must have assumed less than 90% of the cost of fuel consumed by any taxi covered by the permit(s).
- For the **2021** taxation year, the taxpayer:
 - must have held a taxi driver's permit on October 9, 2020;
 - must have been considered a driver authorized to provide remunerated passenger transportation by automobile by the Société de l'assurance automobile du Québec since October 10, 2020; and
 - must be a driver authorized to provide remunerated passenger transportation by automobile at any time in 2021.

If the taxpayer is claiming this tax credit, complete parts 1, 2 and 4 of this form.

Note that a taxpayer who is entitled to the tax credit for taxi owners cannot claim the tax credit for taxi drivers.

Tax credit for taxi owners

To claim the tax credit for taxi owners, the taxpayer must meet the following conditions:

- The taxpayer held at least one valid taxi owner's permit on:
 - December 31 of a calendar year included in a taxation year, in the case of a taxation year that began before January 1, 2020; or
 - October 9, 2020, in the case of the taxation year that began after December 31, 2019, and includes October 9, 2020.
- The taxpayer assumed at least 90% of the cost of fuel consumed by any taxi covered by the permit.

If the taxpayer is a member of a partnership that meets the conditions below, the taxpayer can claim the tax credit as a member of a qualified partnership:

- The partnership held at least one valid taxi owner's permit on:
 - December 31 of a calendar year included in a fiscal period, in the case of a fiscal period that began before January 1, 2020; or
 - October 9, 2020, in the case of the fiscal period that began after December 31, 2019, and includes October 9, 2020.
- The partnership assumed at least 90% of the cost of fuel consumed by any taxi covered by the permit.

Note that the tax credit for taxi owners cannot be claimed for any taxation year or fiscal period, as applicable, that begins after October 9, 2020.

If the taxpayer is claiming this tax credit, complete parts 1, 3 and 4 of this form.

Important information

- The following rules apply if the **tax credit for taxi owners** is being claimed:
 - If the taxpayer is claiming the tax credit as a corporation or as an individual that holds one or more taxi owner's permits and the taxpayer also wants to claim the tax credit as a member of a qualified partnership, you must complete two separate forms.
 - If a number of taxpayers hold the same taxi owner's permit, only the taxpayer designated as the sole holder of the permit for the purposes of this tax credit can claim the credit.
 - If the taxpayer was required to make instalment payments for the taxation year concerned, the tax credit will be used to reduce the amount of the instalments.
- Enclose all copies of this form with the taxpayer's income tax return.
- For more information, refer to sections 1029.9 to 1029.9.4 of the *Taxation Act*.

1 Identification of the permit holder (please print)

Complete only the appropriate lines, depending on whether the permit holder is an individual or a corporation.

Social insurance number		Identification number		File
01a		01b		IC 0001
Last name and first name of the permit holder, or name (if a corporation)				
02				
Address				Postal code
03				04
Taxation year		End date of fiscal period		
05a		05b		
			Y	Y
			Y	Y
			M	M
			D	D

Check the credit being claimed:

- 11 ☐ Tax credit for taxi drivers
- 12 ☐ Tax credit for taxi owners



1450 ZZ 49528348

Prescribed form

2 Tax credit for taxi drivers

Taxi driver's permit number 20

Basic amount.² If the taxpayer is claiming the tax credit for the 2021 taxation year, enter \$301.

Taxpayer's income for the taxation year from employment as a taxi driver (amount included in the taxpayer's employment income and amount included in tips — lines 101 and 107, respectively, of the taxpayer's income tax return)

Gross income for the taxation year from the taxpayer's taxi firm

Gross income for the taxation year from the rental of a taxi covered by a taxi owner's permit of which the taxpayer is the holder

Add lines 22 through 24.

If the taxpayer is claiming the tax credit for the 2021 taxation year, enter 1%. Otherwise, enter 2%.

Multiply line 25 by the percentage on line 26.

Enter the amount from line 21 or line 27, whichever is **less**. If the taxpayer is claiming the credit for 2017 or 2018, complete lines 27b through 27f. If not, carry the amount from line 27a to line 28.

Amount from line 27a

Amount from line 21

Divide line 27b by line 27c.

Multiply line 27d by 500.

Multiply line 27d by 500.

Add lines 27a and 27f. Enter the result on line 462 of the personal income tax return (TP 1-V) and enter code 03 in box 461.

Tax credit for taxi drivers

3 Tax credit for taxi owners

3.1 Information about the taxi owner's permits

If the taxpayer or the partnership of which the taxpayer is a member assumed at least 90% of the cost of fuel consumed by any taxi covered by a taxi owner's permit, enter, in the table below, the required information for each permit that the taxpayer or the partnership held on December 31 of a calendar year included in the taxpayer's taxation year or the partnership's fiscal period, as applicable (or on October 9, 2020, if the taxation year or fiscal period began after December 31, 2019, and includes October 9, 2020).

If you need more space, attach another copy of the form.

		A Taxi owner's permit number (no dashes or spaces)	B Make of taxi	C Serial number of taxi	D Territory for which the taxi owner's permit was issued	E Acquisition cost of the taxi owner's permit	
31	1						1
	2						2
	3						3
	4						4
	5						5
	6						6
	7						7
	8						8



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3.2 Designation of the holder of a taxi owner's permit

Complete this section only if more than one taxpayer holds one of the permits listed in section 3.1 and the taxpayers have elected to designate the taxpayer named below as the sole holder of the permit for the purposes of the tax credit.

If such an election is made for more than one permit, complete section 3.2 on separate copies of this form.

We, the other holders, hereby designate _____ as the sole holder of the taxi owner's

Name of individual, corporation or partnership (please print)

permit numbered _____ In witness whereof, we are providing the required information.

Taxi owner's permit number

Social insurance number		Identification number	
41.1		42.1	
Last name and first name of permit holder, or name (if a corporation or partnership)		Name of authorized representative	
43.1		44.1	
Address		Postal code	
45.1		46.1	
Signature of permit holder or authorized representative		Date	
47.1		48.1	
		Y Y Y Y M M D D	

Social insurance number		Identification number	
41.2		42.2	
Last name and first name of permit holder, or name (if a corporation or partnership)		Name of authorized representative	
43.2		44.2	
Address		Postal code	
45.2		46.2	
Signature of permit holder or authorized representative		Date	
47.2		48.2	
		Y Y Y Y M M D D	

3.3 Taxpayer's percentage interest in the partnership

Complete this section only if the taxpayer is claiming the tax credit for taxi owners as a member of a qualified partnership.

If the taxpayer is directly a member of the partnership, enter the required information about the partnership on line 51 and carry the taxpayer's percentage interest³ to line 52.

If the taxpayer is a member of an interposed partnership that is a member of the qualified partnership, provide the required information about both partnerships on lines 50 and 51, respectively. If there is more than one interposed partnership, you must provide the required information for all of them. If there are more than three interposed partnerships, provide the information for each additional interposed partnership on another copy of the form. (All copies of the form must be filed together.)⁴

A Name of partnership		B Québec enterprise number (NEQ)	C Identification number	D End date of fiscal period Y Y Y Y M M D D	E Percentage interest	
50	1. Interposed partnership				%	50
	2. Interposed partnership				%	
	3. Interposed partnership				%	
51	Qualified partnership				%	51

Multiply the percentages in column E. If you completed more than one copy of this form, multiply the percentages for all interposed partnerships on all copies of the form completed. Then multiply the result by the percentage for the qualified partnership.

Taxpayer's percentage interest in the partnership = 52 _____ %



14S2 ZZ 49528350

3.4 Tax credit for taxi owners

Basic amount.⁵ If the tax credit is being claimed for a taxation year or fiscal period, as applicable, that ends in 2021 and includes October 9, 2020, enter \$594.

Number of taxi owner's permits

Multiply line 53 by line 54.

Taxpayer's income for the taxation year⁶ from employment as a taxi driver (amount included in the taxpayer's employment income and amount included in tips – lines 101 and 107, respectively, of the taxpayer's income tax return). If the taxpayer is claiming the tax credit as a member of a partnership, enter 0.

Gross income for the taxation year or fiscal period,⁷ as applicable, from the taxpayer's or the partnership's taxi firm

Taxpayer's or partnership's gross income for the taxation year or fiscal period,⁷ as applicable, from the rental of a taxi covered by a taxi owner's permit of which the taxpayer is the holder

Add lines 56 through 58.

Multiply line 59 by 2%.

Enter the amount from line 55 or 61, whichever is **less**. If the taxpayer is **not** claiming the tax credit as a member of a partnership, carry the amount from line 62 to line 64.

Taxpayer's percentage interest in the partnership (line 52)

Multiply line 62 by line 63. If the taxpayer is an **individual**, carry the result to line 462 of the personal income tax return (TP-1-V) and enter code 03 in box 461. If the taxpayer is a **corporation**, carry the result to one of lines 440p through 440y of the *Déclaration de revenus des sociétés* (CO-17) and enter code 06 in the appropriate box.

Tax credit for taxi owners =

53	
×	54
=	55
56	
+	57
+	58
=	59
×	60
=	61
62	
×	63
	64

4 Certification

I certify that the information provided on this form is accurate and complete.

Name of authorized representative or individual

Signature

Date

Notes

- In the case of a deceased person, the person must have been resident in Québec on the date of death.
- See the table below to determine the basic amount for the taxpayer's taxation year.

Calendar year ending in the taxation year	Basic amount
2014	\$553
2015	\$559
2016	\$565
2017	\$569
2018	\$574
2019	\$584
2020	\$594

- To calculate the percentage interest, divide the taxpayer's share of the partnership's income (or loss) for its fiscal period by the partnership's income (or loss) for its fiscal period. If the partnership has no income or loss for its fiscal period, do the calculation as if the partnership had income of \$1,000,000.

- If the taxpayer is a member of a qualified partnership through a number of groups of interposed partnerships, calculate the taxpayer's percentage interest in the qualified partnership separately for each such group, and complete the form as follows:
 - On line 50 (columns A to E), enter the required information about all the interposed partnerships in each group.
 - On line 51 (columns A to D), enter the required information about the qualified partnership.
 - On line 52, enter the taxpayer's total percentage interest in the qualified partnership (the sum of the taxpayer's percentage interests in the qualified partnership, calculated for each group).
- See note 2. If the taxpayer is claiming the tax credit as a member of a qualified partnership, enter the basic amount for the partnership's fiscal period.
- If the taxation year began after December 31, 2019, and includes October 9, 2020, you must include income for the part of the taxation year prior to October 10, 2020.
- If the taxation year or fiscal period, as applicable, began after December 31, 2019, and includes October 9, 2020, you must include the net income for the part of the taxation year or fiscal period prior to October 10, 2020.



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