

Tax Credit for the Treatment of Infertility

You must complete this form if you are claiming, on line 462 of your 2024 income tax return, the tax credit for the treatment of infertility.
Before completing the form, read the information on page 2.

1 Information about you and your spouse

Last name	First name	Social insurance number
Last name of your spouse (if applicable)	First name	Social insurance number

2 Calculating the amount of the tax credit

2.1 Family income

Amount from line 275 of your income tax return	1		
Amount from line 275 of the income tax return of your spouse on December 31, 2024 (if applicable)	+	2	
Add lines 1 and 2.		3	
		Family income	=

2.2 Tax credit for the treatment of infertility

Expenses paid for an in vitro fertilization or artificial insemination activity carried out by a physician	4		
Expenses paid for an assessment	+	5	
Cost of drugs that are prescribed by a physician and whose purchase is registered by a pharmacist	+	6	
Travel expenses	+	7	
Lodging expenses	+	8	
Add the amounts on lines 4 through 8 (maximum \$20,000).		9	
		Total expenses	=
Rate based on your family situation and family income (see the tables on page 3)	×	15	%
Multiply line 9 by line 15.	=	16	
Tax credit claimed by your spouse on line 462 of his or her income tax return	-	19	
Subtract line 19 from line 16.			
Enter the result on line 462 of your income tax return.		20	
		Tax credit for the treatment of infertility	=



General Information

To claim the tax credit, you must have been resident in Québec on December 31, 2024. If you are claiming the credit for a person who died in 2024, they must have been resident in Québec on the date of death.

You can claim the credit for eligible expenses that you paid in 2024 for an in vitro fertilization or artificial insemination treatment that enables you or your spouse to have a child.

To be eligible, the expenses must be related to an in vitro fertilization or artificial insemination activity that meets the following conditions:

- The cost of the activity is not covered by a health insurance plan and cannot be reimbursed to the person undergoing the treatment.
- The in vitro fertilization treatment involved the transfer of a single embryo or, in accordance with the guidelines on assisted procreation drawn up by the Collège des médecins du Québec, a maximum of two embryos.
- The treatment is administered at a centre for assisted procreation that holds a licence issued under the *Act respecting clinical and research activities relating to assisted procreation*.¹

Specifically, the following are eligible expenses:

- expenses paid for an in vitro fertilization or artificial insemination activity carried out by a physician;
- expenses paid for an assessment carried out by a member of the Ordre des psychologues du Québec or the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec;
- expenses paid for drugs that are prescribed by a physician, registered by a pharmacist, and not covered by a health insurance plan;
- expenses paid to a business for the transportation of a person undergoing an in vitro fertilization treatment or an artificial insemination treatment (and, if the person cannot travel without assistance, of the person who accompanies them) from the locality where the person lives to a centre for assisted procreation located at least 40 kilometres away, if treatment is not offered in the person's locality;

- travel expenses, including short-term accommodations, incurred for a person (and, if the person cannot travel without assistance, for the person who accompanies them) so that the person can undergo an in vitro fertilization treatment or an artificial insemination treatment at a centre for assisted procreation located at least 80 kilometres away from the locality where the person lives, if treatment is not offered in the person's locality;
- long-term travel and lodging expenses incurred for a person (and, if the person cannot travel without assistance, for the person who accompanies them) so that the person can undergo an in vitro fertilization treatment or an artificial insemination treatment at a centre for assisted procreation located in Québec, if, as certified by a physician,² there are no centres for assisted procreation in Québec within a radius of at least 200 kilometres from the locality where the person lives.

The maximum amount of eligible expenses paid by you and your spouse (if applicable) is \$20,000 per year. If both you and your spouse paid eligible expenses, the total of the expenses paid by both of you cannot exceed the maximum.

You cannot include expenses for which you or your spouse were reimbursed (or could be reimbursed), unless the amount of the reimbursement was included in your or your spouse's income and cannot be deducted elsewhere in either of your income tax returns.

You cannot claim the tax credit for the treatment of infertility of you or your spouse was exempt from paying income tax for the year.

Duly complete this form and enclose it with your income tax return. Do not include any supporting documents, but keep them in case we ask for them.

1. This condition does not apply if the centre is located outside Québec and the person undergoing the in vitro fertilization treatment or, if performed after November 14, 2021, the artificial insemination treatment lived outside Québec when the expenses were incurred.

2. You must have a physician complete the appropriate section of form TP-1029.8.66.2M-V, *Certificate Respecting the Treatment of Infertility*, which you can get on our website, revenuquebec.ca.



Rates for the tax credit for the treatment of infertility

In the table below that corresponds to your family situation, find the tax credit rate for your family income (line 3 of section 2.1) and enter it on line 15 of section 2.2.

Rate of the tax credit if you have a spouse

Family income (\$)		Rate (%)	Family income (\$)		Rate (%)	Family income (\$)		Rate (%)
More than	Not more than		More than	Not more than		More than	Not more than	
0	61,742	80	91,043	92,507	59	121,809	123,275	38
61,742	63,206	79	92,507	93,974	58	123,275	124,739	37
63,206	64,673	78	93,974	95,436	57	124,739	126,203	36
64,673	66,136	77	95,436	96,902	56	126,203	127,668	35
66,136	67,602	76	96,902	98,367	55	127,668	129,133	34
67,602	69,067	75	98,367	99,831	54	129,133	130,600	33
69,067	70,533	74	99,831	101,297	53	130,600	132,063	32
70,533	71,997	73	101,297	102,763	52	132,063	133,529	31
71,997	73,462	72	102,763	104,228	51	133,529	134,994	30
73,462	74,926	71	104,228	105,694	50	134,994	136,459	29
74,926	76,392	70	105,694	107,160	49	136,459	137,924	28
76,392	77,858	69	107,160	108,622	48	137,924	139,389	27
77,858	79,322	68	108,622	110,088	47	139,389	140,854	26
79,322	80,788	67	110,088	111,553	46	140,854	142,319	25
80,788	82,250	66	111,553	113,018	45	142,319	143,782	24
82,250	83,716	65	113,018	114,485	44	143,782	145,248	23
83,716	85,182	64	114,485	115,947	43	145,248	146,715	22
85,182	86,647	63	115,947	117,412	42	146,715	148,180	21
86,647	88,113	62	117,412	118,878	41	148,180	or more	20
88,113	89,579	61	118,878	120,343	40			
89,579	91,043	60	120,343	121,809	39			

Rate of the tax credit if you do not have a spouse

Family income (\$)		Rate (%)	Family income (\$)		Rate (%)	Family income (\$)		Rate (%)
More than	Not more than		More than	Not more than		More than	Not more than	
0	30,873	80	45,521	46,254	59	60,905	61,636	38
30,873	31,604	79	46,254	46,987	58	61,636	62,369	37
31,604	32,335	78	46,987	47,717	57	62,369	63,102	36
32,335	33,068	77	47,717	48,452	56	63,102	63,836	35
33,068	33,801	76	48,452	49,184	55	63,836	64,567	34
33,801	34,532	75	49,184	49,917	54	64,567	65,300	33
34,532	35,264	74	49,917	50,650	53	65,300	66,034	32
35,264	35,999	73	50,650	51,381	52	66,034	66,764	31
35,999	36,731	72	51,381	52,113	51	66,764	67,497	30
36,731	37,464	71	52,113	52,846	50	67,497	68,227	29
37,464	38,194	70	52,846	53,579	49	68,227	68,962	28
38,194	38,927	69	53,579	54,311	48	68,962	69,694	27
38,927	39,661	68	54,311	55,044	47	69,694	70,427	26
39,661	40,395	67	55,044	55,775	46	70,427	71,158	25
40,395	41,126	66	55,775	56,508	45	71,158	71,892	24
41,126	41,859	65	56,508	57,241	44	71,892	72,625	23
41,859	42,592	64	57,241	57,973	43	72,625	73,357	22
42,592	43,322	63	57,973	58,706	42	73,357	74,090	21
43,322	44,057	62	58,706	59,440	41	74,090	or more	20
44,057	44,787	61	59,440	60,173	40			
44,787	45,521	60	60,173	60,905	39			



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