

Special Tax Relating to
the Tax Credit for Cultural Patronage

This form is for you if you received, for a previous year, the tax credit for cultural patronage for a pledge registered with the Minister of Culture and Communications and, for the first time, you have not paid the annual amount you committed to pay the qualified donee under the pledge. If you did not honour the pledge for a prescribed taxation year, use this form to calculate the special tax you must pay for the year of the default.

You may not need to complete this form. See “General Information” on page 4.

Important

If the person who pledged the gift (the “donor”) is deceased, this form must be completed by the person’s legal representative. In that case, information about the legal representative must be entered in Part 2.

1 Information about you (the donor)

Be sure to enter the ten-digit identification number from your notice of assessment.

Identification number

Social insurance number (SIN)

Date of death (if applicable)

Year of the default

Y

Y

Y

Y

M

M

D

D

Last name

First name

Address (or most recent address, in the case of a deceased person)

Postal code

Area code Phone

2 Information about the legal representative (if applicable)

Complete Part 2 only if the donor is **deceased**.

Complete only the applicable lines, based on whether the legal representative is an individual or a business (such as an accounting firm). Be sure to enter the ten-digit identification number from the legal representative’s notice of assessment.

Identification number

Last three digits of the SIN

Québec enterprise number (NEQ)

Business name

Name of individual or contact person, if the legal representative is a business

Last name

First name

Address of legal representative

Apartment

Street number

Street name or PO Box

City, town or municipality

Province

Postal code

Area code Phone

Area code Phone (business)

Extension

3 Information about the registered pledge

Registration number (or business number) of the donee shown on a receipt issued by the donee

Registration number of the pledge



4 Special tax relating to the tax credit for cultural patronage

4.1 Amount exceeding the tax credit for donations and other gifts

Portion of the tax credit for cultural patronage donations claimed for all prescribed years after 2012 that is attributable to the eligible amount of a cultural patronage donation made under the registered pledge (total of the amounts on line 62 of Schedule V of the income tax return for each prescribed year)

Divide line 1 by 0.30

Total eligible amount of cultural patronage donations

1		
2	0.30	
3		

4.1.1 Eligible amount of cultural patronage donations for prescribed years before 2017

Portion of the amount on line 3 that corresponds to the total eligible amount of cultural patronage donations made for each of the prescribed years before 2017

Multiply line 10 by 6%.

Eligible amount of cultural patronage donations for prescribed years before 2017

10		
11	6%	
12		

4.1.2 Eligible amount of cultural patronage donations for 2017

Amount on line 299 of your 2017 income tax return

Upper limit on the third income tax bracket (amount on line 3 in column D of the work chart from line 401 of your 2017 income tax return)

Subtract line 21 from line 20. If the result is **negative**, enter 0.

Portion of the amount on line 3 that corresponds to the total eligible amount of cultural patronage donations for 2017

Enter the amount from line 22 or line 23, whichever is **less**.

Multiply line 24 by 4.25%.

Amount on line 23

Amount on line 22

Subtract line 31 from line 30. If the result is **negative**, enter 0.

Multiply line 32 by 6%.

Add lines 26 and 34.

Eligible amount of cultural patronage donations for 2017

20		
21	103,915 00	
22		
23		
24		
25	4.25%	
26		

30		
31		
32		
33	6%	

34		
35		

4.1.3 Eligible amount of cultural patronage donations for 2018

Amount on line 299 of your 2018 income tax return

Upper limit on the third income tax bracket (amount on line 3 in column D of the work chart from line 401 of your 2018 income tax return)

Subtract line 41 from line 40. If the result is **negative**, enter 0.

Portion of the amount on line 3 that corresponds to the total eligible amount of cultural patronage donations for 2018

Enter the amount from line 42 or line 43, whichever is **less**.

Multiply line 44 by 4.25%.

Amount on line 43

Amount on line 42

Subtract line 51 from line 50. If the result is **negative**, enter 0.

Multiply line 52 by 6%.

Add lines 46 and 54.

Eligible amount of cultural patronage donations for 2018

40		
41	104,765 00	
42		
43		
44		
45	4.25%	
46		

50		
51		
52		
53	6%	

54		
55		



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4.1.4 Eligible amount of cultural patronage donations for 2019

Amount on line 299 of your 2019 income tax return

Upper limit on the third income tax bracket (amount on line 3 in column D of the work chart from line 401 of your 2019 income tax return)

Subtract line 61 from line 60. If the result is **negative**, enter 0.

Portion of the amount on line 3 that corresponds to the total eligible amount of cultural patronage donations for 2019

Enter the amount from line 62 or line 63, whichever is **less**.

Multiply line 64 by 4.25%.

Amount on line 63

Amount on line 62

Subtract line 71 from line 70. If the result is **negative**, enter 0.

Multiply line 72 by 6%.

Add lines 66 and 74.

Eligible amount of cultural patronage donations for 2019**4.1.5 Eligible amount of cultural patronage donations for 2020**

Amount on line 299 of your 2020 income tax return

Upper limit on the third income tax bracket (amount on line 3 in column D of the work chart from line 401 of your 2020 income tax return)

Subtract line 81 from line 80. If the result is **negative**, enter 0.

Portion of the amount on line 3 that corresponds to the total eligible amount of cultural patronage donations for 2020

Enter the amount from line 82 or line 83, whichever is **less**.

Multiply line 84 by 4.25%.

Amount on line 83

Amount on line 82

Subtract line 91 from line 90. If the result is **negative**, enter 0.

Multiply line 92 by 6%.

Add lines 86 and 94.

Eligible amount of cultural patronage donations for 2020

Amount on line 12

Amount on line 35

Amount on line 55

Amount on line 75

Add lines 95, 140, 141, 142 and 143.

Amount exceeding the tax credit for donations and other gifts**4.2 Special tax**

Amount exceeding the tax credit for donations and other gifts (line 147)

Total interest calculated on the amount on line 150¹

Add lines 150 and 151. Carry the result to line 443 of your 2024 income tax return.

Special tax**5 Certification**

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

Signature of donor or legal representative²

Date

1. If there is more than one prescribed year, include the total interest calculated for each prescribed year for which you claimed the tax credit for cultural patronage.
2. If the legal representative is not an individual, this part must be signed by the person completing the return on the legal representative's behalf.



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General Information

As a rule, when you register a pledge with the Minister of Culture and Communications, you commit to paying at least \$250,000 to a qualified donee, over a period of no more than ten years, through a donation with an eligible amount of at least \$25,000 per year. This donation entitles you to a tax credit for cultural patronage.

However, you may not always be able to honour your pledge and pay the annual amount that you committed to paying the donee. We consider that you have not honoured your pledge for a given year (the year of the default) if:

- you did not make a monetary gift to the qualified donee to whom you made the pledge; or
- you made a monetary gift to the qualified donee, but the eligible amount of the gift is less than \$25,000.

If you do not honour your pledge, you must generally pay a special tax for any prescribed taxation year. The tax must be paid in the year of the default.

The **special tax** is equal to the difference between the amount of the tax credit for cultural patronage that you received for each of the prescribed years and the amount of the tax credit for donations and other gifts that you could have claimed for the gift for the same years.

A **prescribed year** is a taxation year for which you received the tax credit for cultural patronage for the pledge that is not included in the period in which we usually issue a notice of reassessment for a given taxation year. This period is usually three years starting on the later of the following dates:

- the date of the notice of original assessment or of the notice informing you that no income tax is payable for the taxation year in question;
- the date the income tax return is filed for that year.

You do not have to pay the special tax and therefore **do not have to complete this form** for the year of the default if:

- at the end of the previous year, the total eligible amount of gifts that you made under the registered pledge was at least \$250,000; or
- you declared bankruptcy during the year.

NOTE

The legal representative of a donor who **died during the year** and did not honour their pledge does not have to complete this form for the year of death. However, the legal representative must complete it for a year preceding the year of death if:

- the year of the default corresponds to the year before that of the death;
- the income tax return for the year of the default was not filed before the donor's death;
- at least one taxation year was prescribed relative to the year of the default.

Example – Default in 2024 on a pledge registered in 2015

You made a pledge that was registered in 2015. For every year from 2015 to 2023, you filed your income tax return and received a notice of assessment or a notice informing you that you had no income tax payable.

Taxation year	Date of notice
2015	May 22, 2016
2016	May 26, 2017
2017	May 12, 2018
2018	May 19, 2019
2019	May 27, 2020
2020	May 7, 2021
2021	May 23, 2022
2022	May 15, 2023
2023	May 24, 2024

In 2024, you did not honour your pledge. Consequently, when filing your 2024 income tax return, you must pay a special tax related to the tax credit for cultural patronage that you received for all prescribed years.

In this case, the prescribed years are the 2015, 2016, 2017, 2018, 2019 and 2020 taxation years, because the mailing date of the notice you received for each of these years is not included in the three-year period in which we can issue a notice of reassessment for a taxation year preceding the year of the default.

You must enter the total amount of special tax you must pay for the six prescribed years on line 443 of your 2024 income tax return.

When calculating the special tax payable, you must include the interest that applies to each prescribed year. The interest is calculated at the prescribed rate and capitalized daily starting on May 1 of the year following each prescribed year until December 31 of the year preceding the year of the default. For more information about calculating interest, contact us.

Enclose this form with your income tax return for the year of the default. You must pay the special tax by the deadline for filing your income tax return. Any balance owing after this date will bear interest at the prescribed rate.

For more information about the tax credit for cultural patronage, see the instructions for line 395 in the guide to the income tax return (TP-1.G-V).

