

INFORMATION FOR SOFTWARE USERS: PERSONAL INCOME TAX RETURN

You must make sure that the developer of the software you use has received a software authorization number from Revenu Québec for 2024. This number must appear at the top of the first page of all computer-generated forms, except form TPF-1.U-V, *Income Tax Return Data*, which must show the certification number.

Revenu Québec does not verify whether the software complies with all legal provisions. We also do not check the accuracy of all the calculations and data transfers performed by the software. Both you and the developer are responsible for using the software correctly, and for any omissions or errors in the information provided. Consequently, we cannot be held responsible for programming errors in the calculation of contributions and income tax payable.

Since software developers regularly update their products, you must ensure that you have the latest version of the software concerned.

A list of authorized software programs (and their developers) is available at revenuquebec.ca.

1 DEFINITION

Computer-generated form

A form produced using computer software that usually has the same content and layout as the form published by Revenu Québec.

2 FILING ONLINE

You can file an income tax return online (including if you are filing a personal income tax return for the first time) if the software you use supports this filing method.

If you file online, you will receive a message that contains a reference number and confirms that your return has been filed. Make sure you receive this message after filing your return.

Do not send Revenu Québec a paper copy of a return that you filed online.

Note that as of January 1, 2024, preparers who complete **more than five Québec personal income tax returns** must file them **online**, if possible. Preparers who do not comply with this rule will be subject to penalties.

For more information, go to Revenu Québec's website.

3 FILING BY MAIL

3.1 Requirements

3.1.1 Income Tax Return Data (form TPF-1.U-V)

You must submit form TPF-1.U-V. Data contained in the two-dimensional data barcode(s) of form TPF-1.U-V is the same as the data shown on the income tax return and, where applicable, on the schedules and the following forms:

- *Income Tax Payable by an Individual Resident in Canada, Outside Québec, Who Carries on a Business in Québec* (TP-25-V)
- *Designation of Property as a Principal Residence* (TP-274-V)
- *Tax Credit for Career Extension* (TP-752.PC-V)
- *Senior Assistance Tax Credit* (TP-1029.SA-V)
- *Grant for Seniors to Offset a Municipal Tax Increase* (TP-1029.TM-V)
- *Expenses Included in Rent at a Private Seniors' Residence: Tax Credit for Home-Support Services for Seniors* (TP-1029.61.MD-V)
- *Cryptoasset Return* (TP-21.4.39-V)
- *Income and Expenses Respecting the Rental of Immovable Property* (TP-128-V)
- *Business or Professional Income and Expenses* (TP-80-V)
- *Calculation of Business or Professional Income, Adjusted to December 31* (TP-80.1-V)
- *Tax Credit for the Upgrading of Residential Waste Water Treatment Systems* (TP-1029.AE-V)

3.1.2 Keying summaries (forms TPF-1.W-V, TPF-1.X-V, TPF-1.Y-V and TPF-1.Z-V)

You must submit form TPF-1.W-V, *Keying Summary for the Income Tax Return*, **signed by the individual**.

You must enclose form TPF-1.X-V, *Keying Summary for the Schedules of the Income Tax Return and Forms TP-25-V, TP-274-V, TP-752.PC-V, TP-1029.SA-V, TP-1029.TM-V, TP-1029.61.MD-V and TP-21.4.39-V*, with all computer-generated schedules and forms TP-25-V, TP-274-V, TP-752.PC-V, TP-1029.SA-V, TP-1029.TM-V, TP-1029.61.MD-V and TP-21.4.39-V.

You must enclose form TPF-1.Y-V, *Keying Summary for Forms TP-128-V, TP-80-V and TP-80.1-V*, with every computer-generated TP-128-V, TP-80-V and TP-80.1-V form.

You must enclose form TPF-1.Z-V, *Keying Summary for Form TP-1029.AE-V*, with every computer-generated TP-1029.AE-V form.

3.1.3 Income tax return (TP-1.D-V)

You must file the income tax return (TP-1.D-V) signed by the individual.

3.1.4 Paper

Letter-size (215.9 mm x 279.4 mm [8 ½" x 11"]) paper without any watermark must be used for all forms. The weight must be at least 30 M (56 g/m²), which is standard.

3.1.5 Printing

The print quality of forms must be good.

3.2 Why some forms are rejected

Though Revenu Québec allows certain required documents to be filed using computer-generated forms, they may be rejected and returned to the individual for the following main reasons:

- Form TPF-1.U-V is missing.
- One or more of the required keying summaries (form TPF-1.W-V, form TPF-1.X-V, form TPF-1.Y-V or form TPF-1.Z-V) have not been filed.
- The form has not been authorized by Revenu Québec or its authorization number is invalid.
- Amounts are entered incorrectly in the spaces provided (dollars and cents).
- Print quality is poor (illegibility, shifting of data).
- The form is received in poor condition.

3.3 Documents to submit to Revenu Québec

The documents submitted to Revenu Québec must be in the following order (**as applicable**):

1. form TPF-1.C-V, *Explanations Regarding an Amended Income Tax Return*, if you filed an amended return;
2. a cheque or money order payable to the Minister of Revenue of Québec, together with the computer-generated remittance slip TP-1026.0.1.P-V (the cheque or money order and the remittance slip must be attached to form TPF-1.U-V);
3. form **TPF-1.U-V**;
4. form **TPF-1.W-V**;
5. form **TPF-1.X-V**;
6. form **TPF-1.Y-V**;
7. form **TPF-1.Z-V**;
8. income tax return **TP-1.D-V**;
9. schedules A, B, C, D, E, F, G, H, J, K, L, M, N, P, Q, R, S, T, U and V, in alphabetical order;
10. forms TP-25-V, TP-274-V, TP-752.PC-V, TP-1029.SA-V, TP-1029.TM-V, TP-1029.61.MD-V, TP-21.4.39-V, TP-128-V, TP-80-V, TP-80.1-V and TP-1029.AE-V;
11. if applicable, form TP-59-V, *Employment Expenses of Salaried Employees and Employees Who Earn Commissions*; form TP-75.2-V, *Employment Expenses of Salaried Tradespeople*; form TP-78-V, *Employment Expenses of Forestry Workers*; form TP-78.4-V, *Employment Expenses of Salaried Musicians*; form TP-1086.R.23.12-V, *Costs Incurred for Work on an Immovable*; form TPZ-1029.MD.5-V, *Information Return: Tax Credit for Home-Support Services for Seniors* and any other required related document;
12. form MR-69-V, *Authorization to Communicate Information or Power of Attorney*. Individuals must complete and sign this form if they would like Revenu Québec to provide information concerning their income tax return to a designated person.

Before submitting a document to Revenu Québec, remove the margin perforations of continuous-feed paper and detach all the pages from one another.

Documents must be stapled in the upper left-hand corner. Do not staple together documents pertaining to more than one individual or documents filed for different years.

Do not submit RL slips, information slips or supporting documents (including receipts). They must be kept, however, in case we ask for them.

IMPORTANT

As of January 1, 2024, payments of more than \$10,000 must be made electronically (for example, online or through a financial institution), unless special circumstances prevent it. Failure to do so may result in a penalty. For more information, go to Revenu Québec's website.

3.4 Addresses

Mail the documents to one of the following addresses:

Québec : Revenu Québec
3800, rue de Marly
C. P. 25000, succursale Terminus
Québec (Québec) G1A 1A8

Montréal : Revenu Québec
Complexe Desjardins
C. P. 4500, succursale Place-Desjardins
Montréal (Québec) H5B 1A6