

Costs Incurred for Work on an Immovable

This form is for any person¹ or partnership that, as owner, tenant or administrator, incurred expenses during a taxation year or fiscal period (as the case may be) for the renovation, improvement, maintenance or repair of a building, a structure or land that is property located in Québec, where the property was used in the course of carrying on a business or in order to earn income.

You must file this form with your income tax return for the taxation year concerned. For a partnership, the form must be filed with the designated member's income tax return for the taxation year in which the partnership's fiscal period ended. In the absence of a designated member, each member of the partnership must file the form.

Even if you are not required to file an income tax return for the year, you must file this form by the date on which you would be required to file a return if you had income tax payable.

Please provide the information requested for all persons who carried out the work, except for yourself or one of your employees, a government body, or an operator of a gas, telecommunications or electricity distribution network.

If you fail to provide the information requested on this form, you will be liable to a penalty of \$200 for each person for whom the information was not provided. Moreover, any person who fails to provide you with the required information is liable to a penalty of \$500.

Taxation year

1 Information on the payer

Name

Period covered:

Y	Y	Y	Y	M	M	D	D
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 to

Y	Y	Y	Y	M	M	D	D
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Check the appropriate box below and enter the number requested.

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2 Address of the immovable

Street number	Street name or PO Box																																																							
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City, town or municipality	Province	Postal code																																																						
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1. Persons exempt from income tax for the year under the *Taxation Act* are not required to file this form. Nor are corporations whose assets (including the assets of any associated corporations) for the previous taxation year were \$25 million or more.
2. You can get the trust identification number using the online services in My Account for individuals, My Account for businesses or My Account for professional representatives, or using the *Application for a Trust Identification Number* (form LM-58.1.2-V).
3. This account number is shown on the federal *Trust Income Tax and Information Return* (T3RET).

Please enclose this form with your income tax return.



123P ZZ 49505180

Prescribed form

3 Information on the person or businesses that carried out the work

If you need more space, attach a sheet with the required information. Enter the identification number or SIN only if the person or business that carried out the work is not registered for the QST.

Name (first and last name for an individual)

Address

Postal code

Identification number or SIN

QST registration number (if any)

Amount paid or payable for the work (including taxes, if any)

Name (first and last name for an individual)

Address

Postal code

Identification number or SIN

QST registration number (if any)

Amount paid or payable for the work (including taxes, if any)

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Address

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Address

Postal code

Identification number or SIN

QST registration number (if any)

Amount paid or payable for the work (including taxes, if any)

Name (first and last name for an individual)

Address

Postal code

Identification number or SIN

QST registration number (if any)

Amount paid or payable for the work (including taxes, if any)

Total of the amounts paid or payable for the work (including taxes, if any)

4 Certification

I certify that the information provided on this form and in the attached documents is, to the best of my knowledge, accurate and complete.

Signature of payer or authorized person

Date

Area code

Phone



123Q ZZ 49505181